



# Trade (Disclosure of Information) Act 2020

## 2020 CHAPTER 28

### 1 Trade functions: disclosure of information by HMRC

- (1) Her Majesty's Revenue and Customs (or anyone acting on their behalf) may disclose information for the purpose of—
  - (a) facilitating the exercise by a Minister of the Crown of the Minister's functions relating to trade,
  - (b) facilitating the exercise by a devolved authority of the authority's functions relating to trade, or
  - (c) facilitating the exercise by an international organisation or authority, or by any other body, of its public functions relating to trade.
- (2) Those functions include, among other things, functions relating to—
  - (a) the analysis of the flow of traffic, goods and services into and out of the United Kingdom;
  - (b) the analysis of the impact, or likely impact, of measures or practices relating to imports, exports, border security and transport on such flow;
  - (c) the design, implementation and operation of such measures or practices.
- (3) A person who receives information as a result of this section may not—
  - (a) use the information for a purpose other than one mentioned in subsection (1), or
  - (b) further disclose the information,except with the consent of the Commissioners for Her Majesty's Revenue and Customs (which may be general or specific).
- (4) If—
  - (a) a person discloses information in contravention of subsection (3)(b), and
  - (b) the information relates to a person whose identity is specified in, or can be deduced from, the disclosure,

section 19 of the Commissioners for Revenue and Customs Act 2005 (offence of wrongful disclosure) applies in relation to that disclosure as it applies in relation to a disclosure of information in contravention of section 20(9) of that Act.

- (5) Nothing in this section limits the circumstances in which information may be disclosed under section 18(2) of the Commissioners for Revenue and Customs Act 2005 or under any other enactment or rule of law.
- (6) Nothing in this section authorises the making of a disclosure which would—
- (a) contravene the data protection legislation, or
  - (b) be prohibited by the investigatory powers legislation.

In determining whether a disclosure would do either of those things, the powers conferred by this section are to be taken into account.

- (7) In this section “devolved authority” means—
- (a) the Scottish Ministers,
  - (b) the Welsh Ministers, or
  - (c) a Northern Ireland department.