2008 No. 403

REVENUE AND CUSTOMS

DISCLOSURE OF INFORMATION

The Serious Crime Act 2007 (Disclosure of Information by Revenue and Customs) Order 2008

Made - - - -	*19th February 2008*
Laid before Parliament	*19th February 2008*
Coming into force - -	*11th March 2008*

The Treasury make the following Order in exercise of the powers conferred by sections 85(7) and 89(1) of the Serious Crime Act 2007(**a**):

Citation and commencement

1. This Order may be cited as the Serious Crime Act 2007 (Disclosure of Information by Revenue and Customs) Order 2008 and shall come into force on 11th March 2008.

Interpretation

2. In this Order "the CAB" means the Criminal Assets Bureau in Ireland established under section 3(1) of the Criminal Assets Bureau Act 1996(**b**).

Disclosure of information by Revenue and Customs

3. The following persons are specified in relation to the CAB for the purposes of section 85(7) of the Serious Crime Act 2007 (disclosure of information by Revenue and Customs)—

   (a) the Chief Bureau Officer;

   (b) the bureau legal officer; and

   (c) any person appointed as a bureau officer under section 8 of the Criminal Assets Bureau Act 1996.

Steve McCabe
Frank Roy
19th February 2008   Two of the Lord's Commissioners of Her Majesty's Treasury

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(**a**) 2007 c.27.
(**b**) 31/1996, an Act of the Oireachtas.

EXPLANATORY NOTE

(This note is not part of the Order)

Section 85(2)(a) of the Serious Crime Act 2007 contains an information-sharing gateway that permits confidential information held by Her Majesty's Revenue and Customs to be disclosed by or with the authority of the Commissioners for Revenue and Customs to the CAB for the purpose of enabling the CAB to exercise any of its functions in connection with the identification of proceeds of crime, the bringing of civil proceedings for enforcement purposes in relation to proceeds of crime and the taking of other action in relation to proceeds of crime. Article 3 of this Order specifies the persons in relation to the CAB to whom such a disclosure may be made.