
STATUTORY INSTRUMENTS

2012 No. 3062

**The European Administrative Co-
Operation (Taxation) Regulations 2012**

Onward disclosure of information received from HMRC

- 4.—(1) A public authority commits an offence if—
- (a) it discloses relevant information, and
 - (b) the disclosure is not permitted by paragraph (3) below.
- (2) “Relevant information” is information that—
- (a) the public authority has received from HMRC by virtue of regulation 3, and
 - (b) relates to a person whose identity is specified in the disclosure or can be deduced from it.
- (3) A disclosure is permitted by this paragraph if it is made—
- (a) in accordance with regulation 3,
 - (b) in accordance with another enactment permitting the disclosure,
 - (c) to comply with an order of a court,
 - (d) for the purposes of civil proceedings (whether or not within the United Kingdom),
 - (e) for the purposes of a criminal investigation or criminal proceedings (whether or not within the United Kingdom),
 - (f) with the consent of each person to whom the information relates, or
 - (g) with the consent of the Commissioners.
- (4) Paragraph (1) applies to each of the following as it applies to a public authority—
- (a) an employee or agent of the public authority,
 - (b) anyone providing services or exercising functions on behalf of the public authority,
 - (c) anyone authorised by the public authority to receive information on its behalf.

Commencement Information

II Reg. 4 in force at 1.1.2013, see [reg. 1\(1\)](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The European Administrative Co-Operation (Taxation) Regulations 2012. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulations revoked by [2023 c. 28 Sch. 1 Pt. 1](#)