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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order makes amendments of the law of Northern Ireland which are consequential on section 18 of the Justice Act (Northern Ireland) 2016 (“the 2016 Act”). That section provides for the making of an attachment of earnings order to secure payment of an outstanding fine or other sum imposed on conviction for an offence.

The Order amends Schedule 5 to the Courts Act 2003 (“the 2003 Act”) so as to enable Her Majesty’s Revenue and Customs to disclose financial information to a court in Northern Ireland or to a collection officer under the 2016 Act. Schedule 5 to the 2003 Act already enables Her Majesty’s Revenue and Customs to make similar disclosures in cases in England and Wales. The Northern Ireland Assembly could not itself make equivalent provision in the 2016 Act, as a result of section 18(3) and (4)(e)(ii) of the Commissioners for Revenue and Customs Act 2005 (which provides that provision for such disclosure may not be made by or under an Act of the Assembly).