
STATUTORY INSTRUMENTS

2018 No. 98

**The Fluorinated Greenhouse Gases
(Amendment) Regulations 2018**

Insertion of new regulation 29A (offences relating to disclosure of information held by Revenue and Customs)

25. After regulation 29 insert—

“Offences relating to disclosure of information held by Revenue and Customs

29A.—(1) It is an offence for a person to contravene regulation 7A(3) if the disclosed information relates to a person whose identity—

- (a) is specified in the disclosure, or
- (b) can be deduced from it.

(2) It is a defence for a person charged with an offence under this regulation to prove that the person reasonably believed—

- (a) that the disclosure was lawful, or
- (b) that the information had already been lawfully made available to the public.

(3) Subsections (4) to (7) of section 19 of the Commissioners for Revenue and Customs Act 2005(1) apply to an offence under this regulation as they apply to an offence under that section.”.