
STATUTORY INSTRUMENTS

2020 No. 1664

**The Conflict Minerals (Compliance)
(Northern Ireland) (EU Exit) Regulations 2020**

PART 2

Competent authority and functions

7.—(1) The Commissioners for Her Majesty's Revenue and Customs may disclose any information in their possession to the Secretary of State for the purpose of facilitating the carrying out by the Secretary of State of any of the Secretary of State's functions under these Regulations.

(2) Paragraph (1) is without prejudice to any other power of the Commissioners to disclose information.

(3) No person may disclose any information received from the Commissioners under paragraph (1) if—

- (a) the information relates to a person whose identity is specified in the disclosure or can be deduced from the disclosure;
- (b) the disclosure is for a purpose other than specified in paragraph (1); and
- (c) the Commissioners have not given their prior consent to the disclosure.

(4) A person who breaches paragraph (3) is guilty of an offence.

(5) It is a defence for a person charged with an offence under paragraph (4) to prove that the person reasonably believed—

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

(6) A prosecution for an offence under this section may be instituted only—

- (a) by the Commissioners, or
- (b) with the consent of the Director of Public Prosecutions for Northern Ireland.

(7) A person who is guilty of an offence under this regulation is liable—

- (a) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or both, or
- (b) on summary conviction, to imprisonment for a term not exceeding six months, to a fine not exceeding the statutory maximum, or both.

Commencement Information

II Reg. 7 in force at 1.1.2021, see [reg. 1\(1\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Conflict Minerals (Compliance) (Northern Ireland) (EU Exit) Regulations 2020, Section 7.