



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Information

18 Confidentiality

- (1) Revenue and Customs officials may not disclose information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs.
- (2) But subsection (1) does not apply to a disclosure—
 - (a) which—
 - (i) is made for the purposes of a function of the Revenue and Customs, and
 - (ii) does not contravene any restriction imposed by the Commissioners,
 - (b) which is made in accordance with section 20 or 21,
 - (c) which is made for the purposes of civil proceedings (whether or not within the United Kingdom) relating to a matter in respect of which the Revenue and Customs have functions,
 - (d) which is made for the purposes of a criminal investigation or criminal proceedings (whether or not within the United Kingdom) relating to a matter in respect of which the Revenue and Customs have functions,
 - (e) which is made in pursuance of an order of a court,
 - (f) which is made to Her Majesty's Inspectors of Constabulary, the Scottish inspectors or the Northern Ireland inspectors for the purpose of an inspection by virtue of section 27,
 - (g) which is made to the [^{F1}Director General of the Independent Office for Police Conduct], or a person acting on [^{F2}the Director General's] behalf, for the purpose of the exercise of a function by virtue of section 28, ^{F3}...
 - (h) which is made with the consent of each person to whom the information relates^{F4}, ^{F5}...

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Section 18 is up to date with all changes known to be in force on or before 20 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (i) which is made to ^{F6}[Revenue Scotland] in connection with the collection and management of a devolved tax within the meaning of the Scotland Act 1998.]^{F7, F8}...
- (j) which is made to ^{F9}[the Welsh Revenue Authority] in connection with the collection and management of a devolved tax within the meaning of the Government of Wales Act 2006]^{F10}, or
- (k) which is made in connection with (or with anything done with a view to) the making or implementation of an agreement referred to in section 64A(1) or (2) of the Scotland Act 1998 (assignment of VAT).]

^{F11}(2A)

^{F12}(2A) Information disclosed in reliance on subsection (2)(k) may not be further disclosed without the consent of the Commissioners (which may be general or specific).]

(3) Subsection (1) is subject to any other enactment permitting disclosure.

(4) In this section—

- (a) a reference to Revenue and Customs officials is a reference to any person who is or was—
 - (i) a Commissioner,
 - (ii) an officer of Revenue and Customs,
 - (iii) a person acting on behalf of the Commissioners or an officer of Revenue and Customs, or
 - (iv) a member of a committee established by the Commissioners,
- (b) a reference to the Revenue and Customs has the same meaning as in section 17,
- (c) a reference to a function of the Revenue and Customs is a reference to a function of—
 - (i) the Commissioners, or
 - (ii) an officer of Revenue and Customs,
- (d) a reference to the Scottish inspectors or the Northern Ireland inspectors has the same meaning as in section 27, and
- (e) a reference to an enactment does not include—
 - (i) an Act of the Scottish Parliament or an instrument made under such an Act,
 - ^{F13}(ia) an Act of the National Assembly for Wales or an instrument made under such an Act,] or
 - (ii) an Act of the Northern Ireland Assembly or an instrument made under such an Act.

Textual Amendments

- F1** Words in s. 18(2)(g) substituted (31.1.2017 for specified purposes, 8.1.2018 in so far as not already in force) by [Policing and Crime Act 2017 \(c. 3\)](#), s. 183(1)(5)(e), [Sch. 9 para. 68\(2\)\(a\)](#); S.I. 2017/1249, reg. 2 (with reg. 3)
- F2** Words in s. 18(2)(g) substituted (31.1.2017 for specified purposes, 8.1.2018 in so far as not already in force) by [Policing and Crime Act 2017 \(c. 3\)](#), s. 183(1)(5)(e), [Sch. 9 para. 68\(2\)\(b\)](#); S.I. 2017/1249, reg. 2 (with reg. 3)
- F3** Word in s. 18(2)(g) omitted (1.7.2012) by virtue of [Scotland Act 2012 \(c. 11\)](#), [ss. 24\(3\)\(a\)](#), 44(2)(b)
- F4** S. 18(2)(i) and preceding word inserted (1.7.2012) by [Scotland Act 2012 \(c. 11\)](#), [ss. 24\(3\)\(b\)](#), 44(2)(b)
- F5** Word in s. 18(2)(h) omitted (17.2.2015) by virtue of [Wales Act 2014 \(c. 29\)](#), [ss. 7\(7\)\(a\)](#), 29(2)(b), (3)

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Section 18 is up to date with all changes known to be in force on or before 20 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F6** Words in s. 18(2)(i) substituted (1.1.2015) by [The Revenue Scotland and Tax Powers Act 2014 \(Consequential Provisions and Modifications\) Order 2014 \(S.I. 2014/3294\)](#), arts. 1(2), [4\(1\)\(a\)\(i\)](#)
- F7** S. 18(2)(j) and preceding word inserted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), [ss. 7\(7\)\(b\)](#), [29\(2\)\(b\)](#), (3)
- F8** Word in s. 18(2)(i) omitted (23.5.2016) by virtue of [Scotland Act 2016 \(c. 11\)](#), [ss. 16\(5\)](#), [72\(3\)](#)
- F9** Words in s. 18(2)(j) substituted (1.4.2018) by [Wales Act 2017 \(c. 4\)](#), s. [71\(4\)](#), [Sch. 6 para. 64](#) (with [Sch. 7 paras. 1, 6](#)); [S.I. 2017/1179](#), reg. [3\(r\)](#)
- F10** S. 18(2)(k) and word inserted (23.5.2016) by [Scotland Act 2016 \(c. 11\)](#), [ss. 16\(5\)](#), [72\(3\)](#)
- F11** S. 18(2A) omitted (1.1.2015) by virtue of [The Revenue Scotland and Tax Powers Act 2014 \(Consequential Provisions and Modifications\) Order 2014 \(S.I. 2014/3294\)](#), arts. 1(2), [4\(1\)\(a\)\(ii\)](#)
- F12** S. 18(2A) inserted (23.5.2016) by [Scotland Act 2016 \(c. 11\)](#), [ss. 16\(6\)](#), [72\(3\)](#)
- F13** S. 18(4)(e)(ia) inserted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), [ss. 7\(9\)](#), [29\(2\)\(b\)](#), (3)

Modifications etc. (not altering text)

- C1** S. 18(1) referred to (1.1.2007) by [Finance Act 2006 \(c. 25\)](#), s. [53\(1\)](#), [Sch. 5 para. 24](#); [S.I. 2006/3399](#), [art. 2](#)
- C2** S. 18(1) restricted (1.4.2009) (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), [ss. 1206\(1\)](#), [1329\(1\)](#) (with [Pts. 1, 2](#), [Sch. 2 paras. 128, 129](#))
- C3** S. 18(1) restricted by 2009 c. 4, s. 1217CM (as inserted (17.7.2013 for specified purposes and with effect in accordance with [Sch. 17 para. 3](#) and 1.4.2014 in so far as not already in force) by [Finance Act 2013 \(c. 29\)](#), [Sch. 17 paras. 1, 2](#); [S.I. 2014/1962](#), [art. 2\(1\)\(2\)](#))
- C4** S. 18(1) restricted by 2009 c. 4, s. 1216CM (as inserted (17.7.2013 for specified purposes and with effect in accordance with [Sch. 16 para. 3](#) and 19.7.2013 in so far as not already in force) by [Finance Act 2013 \(c. 29\)](#), [Sch. 16 paras. 1, 2](#); [S.I. 2013/1817](#), [art. 2\(1\)](#))
- C5** S. 18(1) restricted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [s. 80\(6\)](#)
- C6** S. 18(1) excluded by 2007 c. 3, s. 257SI(1)(2) (as inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 11 para. 1](#))

Commencement Information

- I1** S. 18 in force at 7.4.2005 by [S.I. 2005/1126](#), [art. 2\(1\)](#)

Changes to legislation:

Commissioners for Revenue and Customs Act 2005, Section 18 is up to date with all changes known to be in force on or before 20 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)