
STATUTORY RULES OF NORTHERN IRELAND

2016 No. 242

The Posted Workers (Enforcement of Employment Rights) Regulations (Northern Ireland) 2016

PART 3

Cross-border enforcement and disclosure of information

Disclosure of information held by Revenue and Customs

9.—(1) This regulation applies to information which is held by or on behalf of the Revenue and Customs, including information obtained before the coming into force of this regulation.

(2) No obligation of secrecy imposed by statute or otherwise prevents the disclosure, in accordance with this regulation, of information if the disclosure is made for the purposes of replying to reasoned requests for information made by a competent authority of another Member State in accordance with Article 6 of [Directive 2014/67/EU](#).

(3) The information must not be disclosed except by the Revenue and Customs as defined in section 17(3) of the Commissioners for Revenue and Customs Act 2005⁽¹⁾.

(4) Information obtained by means of a disclosure authorised by paragraph (2) must not be further disclosed except for the purpose mentioned in that paragraph.

(5) Nothing in this regulation authorises the making of any disclosure which is prohibited by any provision of the Data Protection Act 1998⁽²⁾.

(6) Nothing in this regulation must be taken to prejudice any power to disclose information which exists apart from this regulation.

⁽¹⁾ 2005 c. 11.

⁽²⁾ 1998 c. 29.