



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART II

ADMINISTRATION

Appointment and duties of Commissioners, officers, etc.

[^{F1}8A Disclosure of customs information

- (1) HMRC (or anyone acting on their behalf) may disclose to any person information held by them in connection with HMRC's customs functions if the disclosure is made for purposes that are connected with those functions.
- (2) In this section "HMRC's customs functions" means HMRC's functions in their capacity as a customs service and includes in particular their functions relating to—
 - (a) the movement of goods or cash into or out of the United Kingdom, and
 - (b) the imposition, enforcement or other regulation of import duty.
- (3) A person who receives information as a result of this section—
 - (a) may use it only for the purposes for which it was disclosed, and
 - (b) may not further disclose it without the consent of the Commissioners (which may be general or specific).
- (4) If—
 - (a) a person discloses information in contravention of subsection (3)(b), and
 - (b) the information relates to a person whose identity is specified in, or can be deduced from, the disclosure,

section 19 of the Commissioners for Revenue and Customs Act 2005 (offence of wrongful disclosure) applies in relation to the disclosure as it applies in relation to a disclosure in contravention of section 20(9) of that Act.

Changes to legislation: *Customs and Excise Management Act 1979, Section 8A is up to date with all changes known to be in force on or before 22 April 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*

- (5) Nothing in this section authorises a disclosure of information if the disclosure would contravene the data protection legislation or would be prohibited by the investigatory powers legislation (but in determining whether a disclosure would do either of those things, the power conferred by subsection (1) is to be taken into account).
- (6) In subsection (5)—
- “the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act);
- “the investigatory powers legislation” means Parts 1 to 7 and Chapter 1 of Part 9 of the Investigatory Powers Act 2016.
- (7) Nothing in this section—
- (a) applies to a disclosure made in the exercise of the power conferred by section 8B (1) or (2) of this Act (co-operation with other customs services);
- (b) limits the circumstances in which information may be disclosed under section 18(2) of the Commissioners for Revenue and Customs Act 2005 or under any other enactment or rule of law.
- (8) In this section—
- “cash” means—
- (a) notes and coins in any currency, and
- (b) any bearer-negotiable or other monetary instrument;
- “HMRC” means Her Majesty's Revenue and Customs.]

Textual Amendments

- F1** Ss. 8A, 8B inserted (31.12.2020) by [European Union \(Future Relationship\) Act 2020 \(c. 29\)](#), **ss. 20(1), 40(7)**; S.I. 2020/1662, reg. 2(s)

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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. 95(1A)(1B) inserted by [2023 c. 30 s. 110\(2\)](#)
- s. 119(7) inserted by [S.I. 2022/109 reg. 2\(3\)\(f\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 160(2A) inserted by [2023 c. 30 Sch. 13 para. 26\(3\)](#)