



# Commissioners for Revenue and Customs Act 2005

## 2005 CHAPTER 11

### *Information*

#### **19 Wrongful disclosure**

- (1) A person commits an offence if he contravenes section 18(1) [<sup>F1</sup>or (2A)] or 20(9) by disclosing revenue and customs information relating to a person whose identity—
  - (a) is specified in the disclosure, or
  - (b) can be deduced from it.
- (2) In subsection (1) “revenue and customs information relating to a person” means information about, acquired as a result of, or held in connection with the exercise of a function of the Revenue and Customs (within the meaning given by section 18(4)(c)) in respect of the person; but it does not include information about internal administrative arrangements of Her Majesty’s Revenue and Customs (whether relating to Commissioners, officers or others).
- (3) It is a defence for a person charged with an offence under this section of disclosing information to prove that he reasonably believed—
  - (a) that the disclosure was lawful, or
  - (b) that the information had already and lawfully been made available to the public.
- (4) A person guilty of an offence under this section shall be liable—
  - (a) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both, or
  - (b) on summary conviction, to imprisonment for a term not exceeding 12 months, to a fine not exceeding the statutory maximum or to both.
- (5) A prosecution for an offence under this section may be instituted in England and Wales only—
  - (a) by the Director of Revenue and Customs Prosecutions, or

*Status: Point in time view as at 01/07/2012. This version of this provision has been superseded.*

**Changes to legislation:** Commissioners for Revenue and Customs Act 2005, Section 19 is up to date with all changes known to be in force on or before 09 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)

- (b) with the consent of the Director of Public Prosecutions.
- (6) A prosecution for an offence under this section may be instituted in Northern Ireland only—
- (a) by the Commissioners, or
- (b) with the consent of the Director of Public Prosecutions for Northern Ireland.
- (7) In the application of this section to Scotland or Northern Ireland the reference in subsection (4)(b) to 12 months shall be taken as a reference to six months.
- (8) This section is without prejudice to the pursuit of any remedy or the taking of any action in relation to a contravention of section 18(1) [<sup>F2</sup>or (2A)] or 20(9) (whether or not this section applies to the contravention).

#### Textual Amendments

- F1** Words in s. 19(1) inserted (1.7.2012) by [Scotland Act 2012 \(c. 11\)](#), **ss. 24(5)**, 44(2)(b)
- F2** Words in s. 19(8) inserted (1.7.2012) by [Scotland Act 2012 \(c. 11\)](#), **ss. 24(5)**, 44(2)(b)

#### Modifications etc. (not altering text)

- C1** S. 19 applied by [2005 c. 19, s. 352A](#) (as inserted (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), **s. 177**)
- C2** S. 19 applied (with modifications) (15.2.2008) by [Serious Crime Act 2007 \(c. 27\)](#), **ss. 85(6)**, 94(1) (with [s. 85\(8\)](#)); [S.I. 2008/219](#), **art. 2(a)**
- C3** S. 19(3)(4) applied by [1995 c. 32, s. 12B\(2\)](#) (as inserted (with effect in accordance with [s. 40\(7\)](#) of the amending Act) by [London Olympic Games and Paralympic Games Act 2006 \(c. 12\)](#), [s. 40\(2\)](#), **Sch. 3 para. 14** (with [s. 40\(5\)](#)); [S.I. 2007/1064](#), **art. 2(c)**; [S.I. 2007/1064](#), **art. 2(c)**)
- C4** S. 19(7) applied by [1995 c. 32, s. 12B\(2\)](#) (as inserted (with effect in accordance with [s. 40\(7\)](#) of the amending Act) by [London Olympic Games and Paralympic Games Act 2006 \(c. 12\)](#), [s. 40\(2\)](#), **Sch. 3 para. 14** (with [s. 40\(5\)](#)); [S.I. 2007/1064](#), **art. 2(c)**)

#### Commencement Information

- I1** S. 19 in force at 7.4.2005 by [S.I. 2005/1126](#), **art. 2(1)**

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