



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) [^{F1}or (2A)]^{F2}... 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 [^{F3}12 months][^{F3}the general limit in a magistrates’ court], 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 [^{F4}only by or with the consent of the Director of Public Prosecutions.]

Status: Point in time view as at 11/01/2024.

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- (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) [^{F5}or (2A)]^{F6} ... or 20(9) (whether or not this section applies to the contravention).

Textual Amendments

- F1** Words in s. 19(1) inserted (23.5.2016) by Scotland Act 2016 (c. 11), ss. **16(7)**, 72(3)
- F2** Words in s. 19(1) 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)(b)(i)**
- F3** Words in s. 19(4)(b) substituted (E.W.) (7.2.2023 at 12.00 p.m.) by The Judicial Review and Courts Act 2022 (Magistrates' Court Sentencing Powers) Regulations 2023 (S.I. 2023/149), regs. 1(2), 2(1), **Sch. Pt. 1**
- F4** Words in s. 19(5) substituted (27.3.2014) by The Public Bodies (Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions) Order 2014 (S.I. 2014/834), art. 1(1), **Sch. 1 para. 6**
- F5** Words in s. 19(8) inserted (23.5.2016) by Scotland Act 2016 (c. 11), ss. **16(7)**, 72(3)
- F6** Words in s. 19(8) 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)(b)(ii)**

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 modified by 1994 c. 9, s. **41A(3)** (as inserted (17.7.2012) by Finance Act 2012 (c. 14), **Sch. 23 para. 13**)
- C4** S. 19 applied by 2007 c. 3, s. **257SI(6)** (as inserted (17.7.2014) by Finance Act 2014 (c. 26), **Sch. 11 para. 1**)
- C5** S. 19 applied by 2013 c. 7, s. 14A(3) (as inserted (17.7.2014) by Finance Act 2014 (c. 26), s. **93(1)**)
- C6** S. 19 applied (26.5.2015) by Deregulation Act 2015 (c. 20), ss. **5(4)**, 115(7); S.I. 2015/994, art. 6(c)
- C7** S. 19 applied by 2009 c. 22, s. 40C(2) (as inserted (4.7.2016) by Enterprise Act 2016 (c. 12), ss. **26(1)**, 44(5); S.I. 2016/695, art. 2(a))
- C8** S. 19 applied (12.7.2016) by Immigration Act 2016 (c. 19), ss. **7(10)**, 94(1); S.I. 2016/603, reg. 3(a)
- C9** S. 19 applied (cond.) (20.7.2016) by Childcare Payments Act 2014 (c. 28), ss. **28**, 75(2); S.I. 2016/763, reg. 2(1)
- C10** S. 19 applied (1.10.2016) by Housing and Planning Act 2016 (c. 22), ss. **83(7)**, 90(7), 216(3); S.I. 2016/956, reg. 2(a)
- C11** S. 19 applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), **Sch. 2 para. 17(4)**
- C12** S. 19 applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), **Sch. 1 para. 18(5)**
- C13** S. 19 applied (16.11.2017 for specified purposes) by Finance (No. 2) Act 2017 (c. 32), ss. **52(4)**, 59(1)
- C14** S. 19 applied (13.9.2018 for specified purposes) by Taxation (Cross-border Trade) Act 2018 (c. 22), ss. **25(5)**, 57(1)(a) (with s. 25(6)(7))

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- C15** S. 19 applied (16.11.2017 for specified purposes, 1.4.2019 in so far as not already in force) by Finance (No. 2) Act 2017 (c. 32), **ss. 52(4)**, 59(1); S.I. 2018/298, reg. 2(1)
- C16** S. 19 applied (14.2.2020) by The Double Taxation Dispute Resolution (EU) Regulations 2020 (S.I. 2020/51), regs. 1, **50(5)** (with regs. 10(9), 20(8))
- C17** S. 19 applied (14.2.2020) by The Double Taxation Dispute Resolution (EU) Regulations 2020 (S.I. 2020/51), regs. 1, **49(2)** (with regs. 10(9), 20(8))
- C18** S. 19 applied (17.12.2020) by Trade (Disclosure of Information) Act 2020 (c. 28), **ss. 1(4)**, 6(2) (with s. 1(5)(6))
- C19** S. 19 applied (31.12.2020) by 1979 c. 2, **s. 8B(4)** (with s. 8B(5)(7)) (as inserted by European Union (Future Relationship) Act 2020 (c. 29), **ss. 20(1)**, 40(7); S.I. 2020/1662, **reg. 2(s)**)
- C20** S. 19 applied (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), **ss. 25(5)**, 57(1)(a) (with s. 25(6)(7)) (with savings and transitional provisions in 2020 c. 26, **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, reg. 4(a) (which affecting provision is revoked (31.12.2020) by European Union (Future Relationship) Act 2020 (c. 29), **ss. 20(3)(a)**, 40(7); S.I. 2020/1662, **reg. 2(s)**)
- C21** S. 19 applied (31.12.2020) by 1979 c. 2, **s. 8A(4)** (with s. 8A(5)(7)) (as inserted by European Union (Future Relationship) Act 2020 (c. 29), **ss. 20(1)**, 40(7); S.I. 2020/1662, **reg. 2(s)**)
- C22** S. 19 applied (31.12.2020) by European Union (Withdrawal Agreement) Act 2020 (c. 1), s. 42(7), **Sch. 2 para. 36(3)** (with Sch. 2 paras. 36(4), 37); S.I. 2020/1622, **reg. 5(h)**
- C23** S. 19 applied (with effect in accordance with s. 125(2) of the amending Act) by Finance Act 2021 (c. 26), **Sch. 33 para. 7(4)** (with Sch. 33 para. 7(5)-(7))
- C24** S. 19 applied (with modifications) (30.6.2021) by Trade Act 2021 (c. 10), **ss. 13(4)**, 18(2) (with s. 13(6)); S.I. 2021/550, **reg. 4(c)**
- C25** S. 19 applied (4.1.2022) by National Security and Investment Act 2021 (c. 25), **ss. 55(2)**, 66(3); S.I. 2021/1465, regs. 2, 3 (with regs. 4, 5)
- C26** S. 19 applied (10.3.2022 for specified purposes, 1.4.2022 in so far as not already in force) by Public Service Pensions and Judicial Offices Act 2022 (c. 7), **ss. 104(3)**, 131(1)(2)(f) (with s. 104(4)-(6))
- C27** S. 19 applied (1.4.2022 for the financial year beginning with April 2022 and subsequent financial years) by Finance Act 2022 (c. 3), **s. 62(5)**
- C28** S. 19 applied by 1988 c. 41, **s. 63D(8)** (as inserted (E.W.N.I.) (26.12.2023) by Non Domestic Rating Act 2023 (c. 53), **ss. 11**, 19(3))
- C29** S. 19 applied (11.1.2024) by Energy Act 2023 (c. 52), **ss. 278(3)**, 334(1); S.I. 2024/32, reg. 2(c)(iv)
- C30** 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)**)
- C31** S. 19(4)-(7) applied (26.5.2015) by Small Business, Enterprise and Employment Act 2015 (c. 26), **ss. 9(5)**, 164(3)(a)(iii)
- C32** S. 19(4)-(7) applied by S.I. 2015/310, reg. 29A(3) (as inserted (22.2.2018) by The Fluorinated Greenhouse Gases (Amendment) Regulations 2018 (S.I. 2018/98), regs. 1(2), **25**)
- C33** S. 19(4)-(7) applied (1.4.2018 for specified purposes, 1.5.2018 for E.W.S.) by Digital Economy Act 2017 (c. 30), **ss. 42(5)**, 118(4)(5); S.I. 2018/342, reg. 3(1)(f); S.I. 2018/382, reg. 3(h)
- C34** S. 19(4)-(7) applied (1.4.2018 for specified purposes, 1.5.2018 in so far as not already in force) by Digital Economy Act 2017 (c. 30), **ss. 67(10)**, 118(4)(5); S.I. 2018/342, reg. 3(2); S.I. 2018/382, reg. 3(dd)
- C35** S. 19(4)-(7) applied (1.5.2018 for E.W.S.) by Digital Economy Act 2017 (c. 30), **ss. 51(5)**, 118(4); S.I. 2018/382, reg. 3(p)
- C36** S. 19(4)-(7) applied (1.5.2018 for E.W.S.) by Digital Economy Act 2017 (c. 30), **ss. 59(5)**, 118(4); S.I. 2018/382, reg. 3(w)
- C37** S. 19(4)-(7) applied by 1996 c. 14, s. 125B(4) (with s. 125C) (as inserted (23.7.2018) by Data Protection Act 2018 (c. 12), **ss. 195(2)**, 212(1) (with ss. 117, 209, 210); S.I. 2018/625, reg. 3(l))
- C38** S. 19(4)-(7) applied (1.8.2022 for specified purposes, 12.10.2022 in so far as not already in force) by Economic Crime (Transparency and Enforcement) Act 2022 (c. 10), **ss. 40(6)**, 69(1); S.I. 2022/876, reg. 3(l); S.I. 2022/1039, reg. 2(a)

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- C39** S. 19(4)-(7) applied by 2006 c. 46, **s. 1110G(7)** (as inserted (26.10.2023 for specified purposes) by Economic Crime and Corporate Transparency Act 2023 (c. 56), **ss. 94(4), 219(1)(2)(b)**)
- C40** 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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