



# Commissioners for Revenue and Customs Act 2005

## 2005 CHAPTER 11

### *Information*

#### **21 Disclosure to prosecuting authority**

(1) Disclosure is in accordance with this section (as mentioned in section 18(2)(b)) if made—

- (a) to a prosecuting authority, and
- (b) for the purpose of enabling the authority—
  - (i) to consider whether to institute criminal proceedings in respect of a matter considered in the course of an investigation conducted by or on behalf of Her Majesty's Revenue and Customs, <sup>F1</sup>...
  - (ii) to give advice in connection with a criminal investigation <sup>F2</sup>... or criminal proceedings <sup>F3</sup>, or
  - (iii) in the case of <sup>F4</sup>the Director of Public Prosecutions], to exercise his functions under, or in relation to, Part 5 or 8 of the Proceeds of Crime Act 2002 (c. 29).]

(2) In subsection (1) “prosecuting authority” means—

- (a) <sup>F5</sup>the Director of Public Prosecutions],
- (b) in Scotland, the Lord Advocate or a procurator fiscal, and
- (c) in Northern Ireland, the Director of Public Prosecutions for Northern Ireland.

<sup>F6</sup>(2A) In subsection (1) “criminal investigation” means any process—

- (i) for considering whether an offence has been committed,
- (ii) for discovering by whom an offence has been committed, or
- (iii) as a result of which an offence is alleged to have been committed.]

(3) Information disclosed to a prosecuting authority in accordance with this section may not be further disclosed except—

---

*Changes to legislation: Commissioners for Revenue and Customs Act 2005, Section 21 is up to date with all changes known to be in force on or before 08 February 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*

---

- (a) for a purpose connected with the exercise of the prosecuting authority's functions, or
  - (b) with the consent of the Commissioners (which may be general or specific).
- (4) A person commits an offence if he contravenes subsection (3).
- (5) It is a defence for a person charged with an offence under this section 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.
- (6) 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 [<sup>F7</sup>12 months][<sup>F7</sup>the general limit in a magistrates' court], to a fine not exceeding the statutory maximum or to both.
- (7) A prosecution for an offence under this section may be instituted in England and Wales [<sup>F8</sup>only by or with the consent of the Director of Public Prosecutions.]
- (8) 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.
- (9) In the application of this section to Scotland or Northern Ireland the reference in subsection (6)(b) to 12 months shall be taken as a reference to six months.

#### Textual Amendments

- F1** Word in s. 21(1)(b)(i) repealed (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), Sch. 8 para. 164(a), **14**; S.I. 2008/755, art. 2(1)(a)(d) (with arts. 3-14)
- F2** Words in s. 21(1)(b)(ii) omitted (27.3.2014) by virtue of [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. 7(2)**
- F3** S. 21(1)(b)(iii) and preceding word inserted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), **Sch. 8 para. 164(b)**; S.I. 2008/755, art. 2(1)(a) (with arts. 3-14)
- F4** Words in s. 21(1)(b)(iii) 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. 7(3)**
- F5** Words in s. 21(2)(a) 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. 7(4)**
- F6** S. 21(2A) inserted (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. 7(5)**
- F7** Words in s. 21(6)(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**

---

**Changes to legislation:** Commissioners for Revenue and Customs Act 2005, Section 21 is up to date with all changes known to be in force on or before 08 February 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](#)

---

**F8** Words in s. 21(7) 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. 7\(6\)](#)

---

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

**C1** S. 21 modified (6.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 2 para. 10](#); [S.I. 2008/755](#), art. 15(1)(h)

---

**Commencement Information**

**I1** S. 21 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 21 is up to date with all changes known to be in force on or before 08 February 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](#)