



Finance Act 2006

2006 CHAPTER 25

PART 9

MISCELLANEOUS PROVISIONS

Disclosure of information

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- (1) After section 352 of the Gambling Act 2005 (c. 19) (disclosure of information: data protection) insert—

“352A Wrongful disclosure

- (1) Where the Commissioners for Her Majesty's Revenue and Customs provide information to a person under this Act, section 19 of the Commissioners for Revenue and Customs Act 2005 (wrongful disclosure) shall apply to the disclosure of the information by the person as it applies to the disclosure of information in contravention of a provision of that Act.
- (2) But section 19 shall not apply to disclosure—
- in accordance with this Act,
 - in accordance with another enactment, or
 - in circumstances specified in section 18(2)(c), (d), (e) or (h) of that Act.
- (3) In subsection (1)—
- information provided to a person shall be treated as being provided both to him and to any person on whose behalf he acts or by whom he is employed, and
 - the reference to disclosure by the person to whom information was provided includes a reference to disclosure by any person acting on behalf of, or employed by, the person to whom the information was

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Disclosure of information. (See end of Document for details)

provided (or a person to whom it is treated as being provided by virtue of paragraph (a)).

- (4) In the application of section 18(2)(c) and (d) of that Act by virtue of subsection (2)(c) above a reference to functions of the Revenue and Customs shall be taken as a reference to functions of the person making the disclosure.
 - (5) In the application of section 19 of that Act by virtue of subsection (1) above “revenue and customs information” means information provided by the Commissioners (but subject to the express exclusion in section 19(2)).
 - (6) Section 19 of that Act shall, in so far as it applies by virtue of this section, be treated for the purposes of section 28 of this Act as an offence under this Act.”
- (2) Section 352A of the Gambling Act 2005 (c. 19) as inserted by subsection (1) above shall come into force on the passing of this Act.

Changes to legislation:

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