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## SCHEDULES

### SCHEDULE 7

#### RENEWABLE TRANSPORT FUEL OBLIGATIONS

##### *Disclosure of information*

6 After section 131 insert—

##### **“131A Disclosure of information held by Revenue and Customs**

- (1) This section applies to information held by or on behalf of the Commissioners for Her Majesty's Revenue and Customs in connection with their functions under or by virtue of the Hydrocarbon Oil Duties Act 1979.
- (2) Such information may be disclosed to—
  - (a) the Administrator, or
  - (b) an authorised person,for the purposes of or in connection with the Administrator's functions.
- (3) In this Chapter “authorised person” means a person who—
  - (a) provides services to, or exercises functions on behalf of, the Administrator, and
  - (b) is authorised by the Administrator to receive information to which this section applies.
- (4) The Administrator may authorise such a person to receive information to which this section applies either generally or for a specific purpose.

##### **131B Further disclosure of information**

- (1) This section applies to information disclosed under section 131A, other than information which is also provided to the Administrator or an authorised person otherwise than under that section.
- (2) Information to which this section applies may not be disclosed—
  - (a) by the Administrator,
  - (b) by an authorised person, or
  - (c) by any other person who obtains it in the course of providing services to, or exercising functions on behalf of, the Administrator,except as permitted by the following provisions of this section.
- (3) Subsection (2) does not apply to a disclosure made—
  - (a) by the Administrator to an authorised person,
  - (b) by an authorised person to the Administrator, or
  - (c) by an authorised person to another authorised person,

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for the purposes of, or in connection with, the discharge of the Administrator's functions.

- (4) Subsection (2) does not apply to a disclosure if it is—
- (a) authorised by an enactment,
  - (b) made in pursuance of an order of a court,
  - (c) made for the purposes of a criminal investigation or criminal proceedings (whether or not within the United Kingdom) relating to a matter in respect of which the Administrator has functions,
  - (d) made for the purposes of civil proceedings (whether or not within the United Kingdom) relating to a matter in respect of which the Administrator has functions,
  - (e) made with the consent of the Commissioners for Her Majesty's Revenue and Customs, or
  - (f) made with the consent of each person to whom the information relates.

### **131C Wrongful disclosure**

- (1) A person commits an offence if—
  - (a) he discloses information about a person in contravention of section 131B(2), and
  - (b) the person's identity is specified in the disclosure or can be deduced from it.
- (2) In subsection (1) “information about a person” means revenue and customs information relating to a person within the meaning of section 19(2) of the Commissioners for Revenue and Customs Act 2005 (wrongful disclosure).
- (3) 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.
- (4) A person guilty of an offence under this section is liable—
  - (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine or both, or
  - (b) on summary conviction, to imprisonment for a term not exceeding twelve months or a fine not exceeding the statutory maximum or both.
- (5) A prosecution for an offence under this section—
  - (a) may be brought in England and Wales only with the consent of the Director of Public Prosecutions;
  - (b) may be brought in Northern Ireland only with the consent of the Director of Public Prosecutions for Northern Ireland.
- (6) In the application of this section—
  - (a) in England and Wales, in relation to an offence committed before the commencement of section 154(1) of the Criminal Justice Act 2003, or

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(b) in Northern Ireland,  
the reference in subsection (4)(b) to twelve months is to be read as a reference to six months.”.

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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. 86(1)(a) words renumbered as s. 86(1)(a) by [2016 c. 22 s. 211\(2\)\(a\)](#)
- s. 86(1)(b) and word inserted by [2016 c. 22 s. 211\(2\)\(b\)](#)
- s. 86(7A)(7B) inserted by [2016 c. 22 s. 211\(5\)](#)