

*These notes refer to the Corporation Tax Act 2009
(c.4) which received Royal Assent on 26 March 2009*

CORPORATION TAX ACT 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 15: Film production

Overview

Chapter 3: Film tax relief

Section 1207: Wrongful disclosure

3052. This section makes it an offence to disclose information in contravention of section 1206(3) if the disclosure reveals, or one can deduce, the identity of the person to whom the information relates. It is based on paragraph 25 of Schedule 5 to FA 2006.
3053. *Subsection (6)(b)* does not reproduce the reference to “Scotland” in paragraph 25(7) of Schedule 5 to FA 2006. That is because section 45(1) of the [Criminal Proceedings etc \(Reform\) \(Scotland\) Act 2007 \(ASP 6\)](#) (brought into force on 10 December 2007) has the effect that the 12 month limit in paragraph 25(4)(b) of Schedule 5 to FA 2006 applies in Scotland.