
Changes to legislation: There are currently no known outstanding effects for the Crime and Courts Act 2013, Cross Heading: HMRC & customs information. (See end of Document for details)

SCHEDULES

SCHEDULE 7

INFORMATION: RESTRICTIONS ON DISCLOSURE

PART 2

RESTRICTIONS ON DISCLOSURES OF PARTICULAR TYPES OF INFORMATION

HMRC & customs information

- 2 (1) An NCA officer must not disclose—
- (a) HMRC information,
 - (b) personal customs information, or
 - (c) personal customs revenue information,
- unless the relevant authority consents to the disclosure.
- (2) If an NCA officer has disclosed—
- (a) HMRC information,
 - (b) personal customs information, or
 - (c) personal customs revenue information,
- to a person, that person must not further disclose that information unless the relevant authority consents to the disclosure.
- (3) In this paragraph—
- “HMRC information” means information obtained by the NCA from the Commissioners or a person acting on behalf of the Commissioners;
 - “personal customs information” and “personal customs revenue information” have the same meanings as in the Borders, Citizenship and Immigration Act 2009 (see section 15(4) of that Act);
 - “relevant authority” means—
 - (a) the Commissioners or an officer of Revenue and Customs (in the case of a disclosure or further disclosure of HMRC information);
 - (b) the Secretary of State or a designated general customs official (in the case of a disclosure or further disclosure of personal customs information);
 - (c) the Director of Border Revenue or a designated customs revenue official (in the case of a disclosure or further disclosure of personal customs revenue information).

Commencement Information

II Sch. 7 para. 2 in force at 7.10.2013 by S.I. 2013/1682, art. 3(r)

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