



Digital Economy Act 2017

2017 CHAPTER 30

PART 5

DIGITAL GOVERNMENT

CHAPTER 6

DISCLOSURE BY REVENUE AUTHORITIES

74 Disclosure of non-identifying information by the Revenue and Customs

- (1) A Revenue and Customs official may disclose to any person information held by the Revenue and Customs in connection with a function of the Revenue and Customs if—
 - (a) the information is non-identifying information, and
 - (b) the official thinks that the disclosure would be in the public interest.
- (2) Information is non-identifying information for the purposes of this section if—
 - (a) it is not, and has never been, identifying information, or
 - (b) it has been created by combining identifying information, but is not itself identifying information.
- (3) Information is identifying information for the purposes of this section if it relates to a person whose identity—
 - (a) is specified in the information,
 - (b) can be deduced from the information, or
 - (c) can be deduced from the information taken together with any other information.
- (4) In this section—
 - (a) “Revenue and Customs official” has the meaning given by section 18(4)(a) of the Commissioners for Revenue and Customs Act 2005,
 - (b) “the Revenue and Customs” has the meaning given by section 17(3) of that Act, and

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- (c) “function of the Revenue and Customs” has the meaning given by section 18(4)(c) of that Act.

Annotations:

Commencement Information

I1 S. 74 in force at 31.7.2017 by S.I. 2017/765, reg. 2(q)

75 Disclosure of non-identifying information by the Welsh Revenue Authority

- (1) A relevant official of the Welsh Revenue Authority may disclose relevant information to any person if—
- (a) the information is non-identifying information, and
 - (b) the official thinks that the disclosure would be in the public interest.
- (2) Information is non-identifying information for the purposes of this section if—
- (a) it is not, and has never been, identifying information, or
 - (b) it has been created by combining identifying information, but is not itself identifying information.
- (3) Information is identifying information for the purposes of this section if it relates to a person whose identity—
- (a) is specified in the information,
 - (b) can be deduced from the information, or
 - (c) can be deduced from the information taken together with any other information.
- (4) In this section—
- (a) “relevant official of the Welsh Revenue Authority” means a person within any of paragraphs (a) to (d) of section 17(2) of the Tax Collection and Management (Wales) Act 2016, and
 - (b) “relevant information” means information which—
 - (i) is held by the Welsh Revenue Authority in connection with its functions, or
 - (ii) is held by a person to whom any of the functions of the Welsh Revenue Authority have been delegated in connection with those functions.

Annotations:

Commencement Information

I2 S. 75 in force at 1.4.2018 by S.I. 2018/342, reg. 3(2)

76 Disclosure of non-identifying information by Revenue Scotland

- (1) A relevant official of Revenue Scotland may disclose to any person information held by a relevant person in connection with a relevant function if—
- (a) the information is non-identifying information, and
 - (b) the official thinks that the disclosure would be in the public interest.
- (2) Information is non-identifying information for the purposes of this section if—

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- (a) it is not, and has never been, identifying information, or
 - (b) it has been created by combining identifying information, but is not itself identifying information.
- (3) Information is identifying information for the purposes of this section if it relates to a person whose identity—
- (a) is specified in the information,
 - (b) can be deduced from the information, or
 - (c) can be deduced from the information taken together with any other information.
- (4) In this section—
- (a) “relevant official of Revenue Scotland” means a relevant official as defined by section 15(2) of the Revenue Scotland and Tax Powers Act 2014,
 - (b) “relevant person” has the meaning given by section 13(2) of that Act, and
 - (c) “relevant function” means a function mentioned in section 13(3)(a), (b)(i) or (c)(i) of that Act.

Annotations:

Commencement Information

I3 S. 76 in force at 31.7.2017 by S.I. 2017/765, reg. 2(r)

77 Disclosure of employer reference information by the Revenue and Customs

- (1) A Revenue and Customs official may disclose employer reference information held by the Revenue and Customs to the Employers' Liability Tracing Office for use by it for the permitted purpose.
- (2) The Employers' Liability Tracing Office is the company registered in England and Wales with the company registration number 06964651.
- (3) The permitted purpose is the purpose of providing assistance in connection with—
- (a) claims against an employer, or an employer's insurer, arising from personal injury or death that occurred, or is alleged to have occurred, in the course of a person's employment by that employer, or
 - (b) applications for a payment under the Diffuse Mesothelioma Payment Scheme established under the Mesothelioma Act 2014.
- (4) “Employer reference information” means any of the following information relating to an employer—
- (a) the employer's name and address;
 - (b) any combination of numbers, letters or characters that is uniquely associated with the employer and used by the Revenue and Customs to identify or refer to the employer, whether generally or for particular purposes.
- (5) References in this section to an employer include references to a person who has at any time been an employer.
- (6) In this section—

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“employer” and “employment” have the same meaning as in the employment income Parts of the Income Tax (Earnings and Pensions) Act 2003;

“Revenue and Customs official” has the meaning given by section 18(4)(a) of the Commissioners for Revenue and Customs Act 2005;

“the Revenue and Customs” has the meaning given by section 17(3) of that Act.

Annotations:

Commencement Information

I4 [S. 77](#) in force at 31.7.2017 by [S.I. 2017/765](#), [reg. 2\(s\)](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Digital Economy Act 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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):

- Sch. 4 Pt. 3 inserted by [S.S.I. 2018/243 reg. 2](#)