



Finance (No. 2) Act 2017

2017 CHAPTER 32

PART 3

FULFILMENT BUSINESSES

52 Disclosure of information by HMRC

- (1) The Commissioners may disclose to an approved person information held by Her Majesty's Revenue and Customs in connection with a function of Her Majesty's Revenue and Customs, but only for the purpose mentioned in subsection (2).
- (2) The purpose is to assist the approved person in complying with obligations imposed on that person by virtue of section 51.
- (3) An approved person to whom information is disclosed under subsection (1)—
 - (a) may use the information only for the purpose of complying with obligations imposed on that person by virtue of section 51, and
 - (b) may not further disclose the information except with the consent of the Commissioners.
- (4) Section 19 of the Commissioners for Revenue and Customs Act 2005 (offence) applies to a disclosure in contravention of subsection (3)(b) as it applies to a disclosure, in contravention of section 20(9) of that Act, of revenue and customs information relating to a person whose identity is specified in the disclosure or can be deduced from it.

Commencement Information

- I1** [Pt. 3](#): s. 52 in force at Royal Assent for specified purposes, see [s. 59\(1\)\(a\)](#)
- I2** [S. 52](#) in force at 1.4.2019 in so far as not already in force by [S.I. 2018/298](#), [reg. 2\(1\)](#)

Changes to legislation:

Finance (No. 2) Act 2017, Section 52 is up to date with all changes known to be in force on or before 02 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

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. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)