



European Union (Future Relationship) Act 2020

2020 CHAPTER 29

PART 2

TRADE AND OTHER MATTERS

Customs and tax

20 Disclosure of information and co-operation with other customs services

(1) In the Customs and Excise Management Act 1979, after section 8 insert—

“8A Disclosure of customs information

- (1) HMRC (or anyone acting on their behalf) may disclose to any person information held by them in connection with HMRC's customs functions if the disclosure is made for purposes that are connected with those functions.
- (2) In this section “HMRC's customs functions” means HMRC's functions in their capacity as a customs service and includes in particular their functions relating to—
 - (a) the movement of goods or cash into or out of the United Kingdom, and
 - (b) the imposition, enforcement or other regulation of import duty.
- (3) A person who receives information as a result of this section—
 - (a) may use it only for the purposes for which it was disclosed, and
 - (b) may not further disclose it without the consent of the Commissioners (which may be general or specific).
- (4) If—

Changes to legislation: There are currently no known outstanding effects for the European Union (Future Relationship) Act 2020, Section 20. (See end of Document for details)

- (a) a person discloses information in contravention of subsection (3)(b), and
- (b) the information relates to a person whose identity is specified in, or can be deduced from, the disclosure,

section 19 of the Commissioners for Revenue and Customs Act 2005 (offence of wrongful disclosure) applies in relation to the disclosure as it applies in relation to a disclosure in contravention of section 20(9) of that Act.

- (5) Nothing in this section authorises a disclosure of information if the disclosure would contravene the data protection legislation or would be prohibited by the investigatory powers legislation (but in determining whether a disclosure would do either of those things, the power conferred by subsection (1) is to be taken into account).

- (6) In subsection (5)—

“the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act);

“the investigatory powers legislation” means Parts 1 to 7 and Chapter 1 of Part 9 of the Investigatory Powers Act 2016.

- (7) Nothing in this section—

- (a) applies to a disclosure made in the exercise of the power conferred by section 8B (1) or (2) of this Act (co-operation with other customs services);
- (b) limits the circumstances in which information may be disclosed under section 18(2) of the Commissioners for Revenue and Customs Act 2005 or under any other enactment or rule of law.

- (8) In this section—

“cash” means—

- (a) notes and coins in any currency, and
- (b) any bearer-negotiable or other monetary instrument;

“HMRC” means Her Majesty's Revenue and Customs.

8B Co-operation with other customs services

- (1) HMRC (or anyone acting on their behalf) may co-operate with any other customs service (whether by exchanging information or otherwise) on matters of mutual concern with a view to securing—

- (a) the administration of the import duty system,
- (b) the prevention or detection of evasion or other fraud relating to import duty, and
- (c) the prevention, reduction or elimination of avoidance of a liability to import duty.

- (2) HMRC (or anyone acting on their behalf) may co-operate with any other customs service (whether by exchanging information or otherwise) for the purposes of implementing any international obligation of the United Kingdom.

- (3) A person who receives information as a result of this section—

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- (a) may use it only for the purposes of HMRC's customs functions or the functions of the other customs service in question, and
 - (b) may not further disclose it without the consent of the Commissioners (which may be general or specific).
- (4) If—
 - (a) a person discloses information in contravention of subsection (3)(b), and
 - (b) the information relates to a person whose identity is specified in, or can be deduced from, the disclosure,section 19 of the Commissioners for Revenue and Customs Act 2005 (offence of wrongful disclosure) applies in relation to the disclosure as it applies in relation to a disclosure in contravention of section 20(9) of that Act.
- (5) Nothing in this section authorises a disclosure of information if the disclosure would contravene the data protection legislation or would be prohibited by the investigatory powers legislation (but in determining whether a disclosure would do either of those things, the powers conferred by subsections (1) and (2) are to be taken into account).
- (6) In subsection (5)—
 - “the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act);
 - “the investigatory powers legislation” means Parts 1 to 7 and Chapter 1 of Part 9 of the Investigatory Powers Act 2016.
- (7) Nothing in this section limits the circumstances in which information may be disclosed under section 18(2) of the Commissioners for Revenue and Customs Act 2005 or under any other enactment or rule of law.
- (8) In this section—
 - “HMRC's customs functions” and “HMRC” have the same meaning as in section 8A;
 - “international obligation of the United Kingdom” includes any obligation of the United Kingdom that arises under an international agreement or arrangement to which the United Kingdom is a party (whenever the United Kingdom becomes a party to it).”
- (2) In section 10 of that Act (disclosure by Commissioners of certain information as to imported goods), omit subsection (A1).
- (3) In the Taxation (Cross-border Trade) Act 2018—
 - (a) omit section 25 (disclosure of information);
 - (b) omit section 26 (co-operation with other customs services);
 - (c) (in consequence of the amendment made by subsection (2)), in Schedule 7 (consequential amendments) omit paragraph 8(2).

Commencement Information

II S. 20 in force at 31.12.2020 by [S.I. 2020/1662](#), [reg. 2\(s\)](#)

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