



National Security and Investment Act 2021

2021 CHAPTER 25

PART 4

MISCELLANEOUS

Information gateways

55 Disclosure of information held by HMRC

- (1) A person who receives information disclosed under section 54 by Her Majesty's Revenue and Customs (or anyone acting on their behalf) may not—
 - (a) use the information for a purpose other than the purpose mentioned in section 54(1), or
 - (b) further disclose the information,except with the consent of the Commissioners for Her Majesty's Revenue and Customs (which may be general or specific).
- (2) If a person discloses information in contravention of subsection (1)(b) which relates to a person whose identity—
 - (a) is specified in the disclosure, or
 - (b) can be deduced from it,section 19 of the Commissioners for Revenue and Customs Act 2005 (offence of wrongful disclosure) applies in relation to that disclosure as it applies in relation to a disclosure of information in contravention of section 20(9) of that Act (and, accordingly, section 35 of this Act does not apply to that disclosure).
- (3) Except as provided by section 57, the disclosure of information under this section does not breach—
 - (a) any obligation of confidence owed by the person disclosing the information,or

*Changes to legislation: There are currently no known outstanding effects for the
National Security and Investment Act 2021, Section 55. (See end of Document for details)*

(b) any other restriction on the disclosure of information (however imposed).

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Commencement Information

II S. 55 in force at 4.1.2022 by S.I. 2021/1465, regs. 2, 3 (with regs. 4, 5)

Changes to legislation:

There are currently no known outstanding effects for the National Security and Investment Act 2021, Section 55.