



Energy Act 2023

2023 CHAPTER 52

PART 12

CORE FUEL SECTOR RESILIENCE

CHAPTER 2

POWERS FOR RESILIENCE PURPOSES

Information

278 Disclosure of information by HMRC

- (1) His Majesty's Revenue and Customs (or anyone acting on their behalf) may disclose information to the Secretary of State for the purpose of facilitating the exercise by the Secretary of State of functions relating to core fuel sector resilience.
- (2) A person who receives information as a result of this section may not—
 - (a) use the information for a purpose other than that mentioned in [subsection \(1\)](#),
or
 - (b) further disclose the information,except with the consent of the Commissioners for His Majesty's Revenue and Customs (which may be general or specific).
- (3) If a person discloses information in contravention of [subsection \(2\)\(b\)](#) 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.

Changes to legislation: There are currently no known outstanding effects for the Energy Act 2023, Section 278. (See end of Document for details)

- (4) This section does not limit 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.
- (5) Nothing in this section authorises the making of a disclosure which—
- (a) contravenes the data protection legislation (as defined in section 3 of the Data Protection Act 2018), or
 - (b) is prohibited by any of Parts 1 to 7 of, or Chapter 1 of Part 9 of, the Investigatory Powers Act 2016.

In determining whether a disclosure would fall within paragraph (a) or (b), the powers conferred by this section are to be taken into account.

Commencement Information

- I1** S. 278 not in force at Royal Assent, see [s. 334\(1\)](#)
I2 [S. 278](#) in force at 11.1.2024 by [S.I. 2024/32](#), [reg. 2\(c\)\(iv\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Energy Act 2023, Section 278.