

EXPLANATORY MEMORANDUM TO
THE SERIOUS CRIME ACT 2007 (DISCLOSURE OF INFORMATION BY REVENUE
AND CUSTOMS) ORDER 2008

2008 No. 403

1. This explanatory memorandum has been prepared by Her Majesty's Revenue & Customs and is laid before Parliament by Command of Her Majesty.

This memorandum contains information for the Joint Committee on Statutory Instruments.

2. **Description**

The Serious Crime Act 2007 contains an information-sharing gateway that enables Her Majesty's Revenue & Customs (HMRC) to disclose information to the Criminal Assets Bureau in Ireland (the CAB) to assist them with the civil recovery of the proceeds of crime. To ensure HMRC information is only disclosed to appropriate persons, this order specifies those persons within the CAB that information may be provided to.

3. **Matters of special interest to the Joint Committee on Statutory Instruments**

None

4. **Legislative Background**

To implement the provisions of section 85(7) of the Serious Crime Act and set out the specified persons within the CAB that information may be provided to under the information-sharing gateway.

5. **Territorial Extent and Application**

This instrument applies to all of the United Kingdom.

6. **European Convention on Human Rights**

As the instrument is subject to negative resolution procedure and does not amend primary legislation, no statement is required.

7. **Policy background**

7.1 The Criminal Assets Bureau in Ireland (the CAB) is a division of the Garda Síochána (police) and was established in the face of increasing levels of serious organised crime in the Republic of Ireland. It has the objectives of identifying assets from criminal activity, depriving criminals of the benefit of those assets and undertaking the investigation work connected to this. The functions of the CAB include taking action to recover the proceeds of crime.

7.2 HMRC wishes to be able to disclose appropriate information to the CAB to assist it with targeting the proceeds of crime and, in particular, for civil enforcement purposes connected with the recovery of the proceeds of crime. As a statutory body HMRC can only do what statute provides for and can not disclose information without the appropriate legislation. Section 85 of the Serious Crime Act 2007 provides the legislation for a statutory information-sharing gateway to be established to enable HMRC to disclose relevant information to the CAB. To further safeguard confidential HMRC information and ensure that information is only disclosed to appropriate persons within the CAB, use of this information-sharing gateway requires that a Treasury Order specifies the persons HMRC will disclose to.

8. Impact

A Regulatory Impact Assessment has not been prepared for this instrument as it has no impact on business, charities or voluntary bodies.

9. Contact

Lynn Meikle at Her Majesty's Revenue and Customs Tel: 0207 147 2425 or e-mail: lynn.meikle@hmrc.gsi.gov.uk can answer any queries regarding the instrument.