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STATUTORY INSTRUMENTS

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**2017 No. 570**

**The Collection of Fines etc. (Northern Ireland  
Consequential Amendments) Order 2017**

**Information sharing by HMRC**

2.—(1) In Schedule 5 to the Courts Act 2003<sup>(1)</sup> (collection of fines etc.), in paragraph 1 (introductory), the existing text of which becomes sub-paragraph (1)—

- (a) after “This Schedule” insert “, apart from Part 3B,”, and
- (b) after that sub-paragraph insert—

“(2) Part 3B applies in a case where Chapter 1 of Part 1 of the Justice Act (Northern Ireland) 2016<sup>(2)</sup> (collection of fines etc.) applies.”

(2) After Part 3A of that Schedule insert—

**“PART 3B**

**JUSTICE ACT (NORTHERN IRELAND) 2016: INFORMATION SHARING**

*Attachment of earnings orders: disclosure of information*

**10A.**—(1) Her Majesty’s Revenue and Customs, or a person providing services to the Commissioners for Her Majesty’s Revenue and Customs, may disclose finances information to a court in Northern Ireland or a collection officer for the purpose of—

- (a) facilitating a decision by the court or officer whether or not to make an attachment of earnings order, or
- (b) facilitating the making of an attachment of earnings order by the court or officer.

(2) In sub-paragraph (1), “finances information” means information—

- (a) which is about a person’s income, gains or capital and is held by—
  - (i) Her Majesty’s Revenue and Customs, or
  - (ii) a person providing services to the Commissioners for Her Majesty’s Revenue and Customs in connection with the provision of those services, or
- (b) which is held with information of the description given in paragraph (a).

(3) A person to whom information is disclosed under this paragraph commits an offence if the person—

- (a) discloses the information to another person, or

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(1) 2003 c.39. Relevant amendments to Schedule 5 have been made by S.I. 2006/1737, the Criminal Justice and Immigration Act 2008 (c. 4) s.41 and the Crime and Courts Act 2013 (c. 22) s.27.  
(2) 2016 c.21 (N.I.).

- (b) uses the information for a purpose other than a purpose referred to in sub-paragraph (1).
- (4) It is not an offence under sub-paragraph (3)—
  - (a) to disclose any information in accordance with a statutory provision or an order of a court or of a tribunal established by or under a statutory provision or for the purposes of any proceedings before a court,
  - (b) to disclose or use any information which is in the form of a summary or collection of information so framed as not to enable information relating to any particular person to be ascertained from it, or
  - (c) to disclose or use any information which has previously been lawfully disclosed to the public.
- (5) It is a defence for a person charged with an offence under sub-paragraph (3) to prove that the person reasonably believed that the disclosure or use was lawful.
- (6) A person guilty of an offence under sub-paragraph (3) is liable—
  - (a) on summary conviction, to a fine not exceeding the statutory maximum;
  - (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or both.
- (7) Nothing in this paragraph authorises the making of a disclosure which contravenes the Data Protection Act 1998<sup>(3)</sup>.
- (8) In this paragraph—
  - “attachment of earnings order” and “collection officer” each have the same meaning as in Chapter 1 of Part 1 of the Justice Act (Northern Ireland) 2016 (see section 27(1) of that Act);
  - “information” means information held in any form;
  - “statutory provision” has the same meaning as in the Interpretation Act (Northern Ireland) 1954<sup>(4)</sup> (see section 1(f) of that Act).”
- (3) In section 111 of the Courts Act 2003 (extent)<sup>(5)</sup>, in subsection (1), after “(extent of paragraphs 9A, 9C and 10 of Schedule 5)” insert “and Article 1(3) of the Collection of Fines etc. (Northern Ireland Consequential Amendments) Order 2016 (extent of Part 3B of Schedule 5)”.
- (4) In section 18 of the Justice Act (Northern Ireland) 2016 (attachment of earnings orders), after subsection (7) insert—
  - “(8) For provision as to the disclosure of information for the purposes of this section, see Part 3B of Schedule 5 to the Courts Act 2003.”

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<sup>(3)</sup> 1998 c.29.

<sup>(4)</sup> 1954 c.33 (N.I.).

<sup>(5)</sup> Section 111(1) has been amended by section 27(14) of the Crime and Courts Act 2013.