



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 2

THE WELSH REVENUE AUTHORITY

Information

16 Use of information by WRA and delegates

- (1) Information acquired—
 - (a) by WRA, or
 - (b) by a person to whom WRA has delegated any of its functions,in connection with a function of WRA may be used only in accordance (2).
- (2) The information may be used—
 - (a) by WRA, or
 - (b) by any person to whom WRA has delegated any of its functions,in connection with any function of WRA.
- (3) This section is subject to any international obligation of the United Kingdom which restricts or prohibits the use of information.

17 Confidentiality of protected taxpayer information

- (1) An individual who is or has been a relevant official must not disclose protected taxpayer information unless the disclosure is permitted by section 18.
- (2) In this section and section 19, “relevant official” means an individual who is—
 - (a) a member of WRA, of a committee of WRA or of a sub-committee of such a committee,

Status: This is the original version (as it was originally enacted).

- (b) a person to whom WRA has delegated any of its functions, a member of a body to whom WRA has delegated any of its functions, of a committee of such a body or of a sub-committee of such a committee, or an office-holder of such a body,
 - (c) a member of staff of WRA,
 - (d) a member of staff of a person to whom WRA has delegated any of its functions employed in connection with any of those functions,
 - (e) a person providing services to WRA, or
 - (f) a person providing services to a person to whom WRA has delegated any of its functions in connection with any of those functions.
- (3) In subsection (1) and section 18, “protected taxpayer information” means information relating to a person (the “affected person”)—
- (a) which was acquired by WRA or which was acquired by a person to whom any of the functions of WRA have been delegated in connection with those functions, and
 - (b) by which the affected person may be identified (whether by reason of the affected person’s identity being specified in the information or being capable of being deduced from it).
- (4) But information is not “protected taxpayer information” if it is information about internal administrative arrangements of WRA or of a person to whom WRA has delegated any of its functions (whether the information relates to members of staff of WRA or of such a person or to other persons).

18 Permitted disclosures

- (1) A disclosure of protected taxpayer information is permitted by this section if—
- (a) it is made with the consent of each person to whom the information relates,
 - (b) it is made for the purpose of obtaining services in connection with a function of WRA,
 - (c) it is made for the purposes of a criminal investigation or criminal proceedings or for the purposes of the prevention or detection of crime,
 - (d) it is made to a body with responsibility for the regulation of a profession in connection with misconduct on the part of a member of the profession which relates to a function of WRA,
 - (e) it is made for the purposes of civil proceedings,
 - (f) it is made in pursuance of an order of a court or tribunal,
 - (g) it is made in accordance with an enactment requiring or permitting the disclosure, or
 - (h) it is made to WRA or to a person to whom WRA has delegated any of its functions for use in accordance with section 16.
- (2) The Welsh Ministers may by regulations amend subsection (1).

19 Declaration of confidentiality

- (1) Every individual who is a relevant official must make a declaration acknowledging the obligation of confidentiality under section 17.
- (2) A declaration must be made—

- (a) as soon as reasonably practicable following the individual's appointment, and
 - (b) in such form and manner as WRA may determine.
- (3) For the purposes of subsection (2)(a)—
- (a) the renewal of a fixed term appointment is not to be treated as an appointment,
 - (b) an individual within section 17(2)(e) is to be treated as appointed when the individual first provides services as mentioned there, and
 - (c) if an individual within section 17(2)(b), (d) or (f) was appointed (or treated as appointed) before the delegation of functions concerned, the individual is to be treated as required to make the declaration as soon as reasonably practicable after the functions are delegated.

20 Offence of wrongful disclosure of protected taxpayer information

- (1) An individual who discloses information in contravention of section 17(1) commits an offence.
- (2) It is a defence for an individual charged with an offence under subsection (1) to prove that the individual reasonably believed—
- (a) that the disclosure of the information was permitted by section 18, or
 - (b) that the information had already lawfully been made available to the public.
- (3) An individual who commits an offence under subsection (1) is liable—
- (a) on summary conviction, to imprisonment for a term not exceeding 12 months or a fine (or both);
 - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine (or both).
- (4) This section does not affect the pursuit of any remedy or the taking of any action in relation to a contravention of section 17(1).