



Health and Safety at Work etc. Act 1974

1974 CHAPTER 37

PART I

HEALTH, SAFETY AND WELFARE IN CONNECTION WITH WORK, AND CONTROL OF DANGEROUS SUBSTANCES AND CERTAIN EMISSIONS INTO THE ATMOSPHERE

Obtaining and disclosure of information

[^{F2} 27A [^{F1}Information communicated by Commissioners for Revenue and Customs].

- (1) If they think it appropriate to do so for the purpose of facilitating the exercise or performance by any person to whom sub-section (2) below applies of any of that person's powers or duties under any of the relevant statutory provisions, [^{F3}the Commissioners for Her Majesty's Revenue and Customs] may authorise the disclosure to that person of any information obtained [^{F4}or held] for the purposes of the exercise [^{F5}by Her Majesty's Revenue and Customs] of their functions in relation to imports.
- (2) This subsection applies to an enforcing authority and to an inspector [^{F6}, other than the Office for Nuclear Regulation or an inspector appointed by the Office for Nuclear Regulation].
- (3) A disclosure of information made to any person under subsection (1) above shall be made in such manner as may be directed by [^{F7}the Commissioners for Her Majesty's Revenue and Customs] and may be made through such persons acting on behalf of that person as may be so directed.
- (4) Information may be disclosed to a person under subsection (1) above whether or not the disclosure of the information has been requested by or on behalf of that person.]

Textual Amendments

- F1** S. 27A heading substituted (18.4.2005) by virtue of [Commissioners for Revenue and Customs Act 2005 \(c. 11\), ss. 50, 53\(1\), Sch. 4 para. 18\(4\)](#); S.I. 2005/1126, [art. 2\(2\)\(h\)](#)
- F2** S. 27A inserted by [Consumer Protection Act 1987 \(c. 43, SIF 109:1\)](#), s. 36, [Sch. 3 para. 4](#)

Changes to legislation: *There are currently no known outstanding effects for the Health and Safety at Work etc. Act 1974, Section 27A . (See end of Document for details)*

- F3** Words in s. 27A(1) substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 50, 53(1), **Sch. 4 para. 18(2)(a)**; S.I. 2005/1126, **art. 2(2)(h)**
- F4** Words in s. 27A(1) inserted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 50, 53(1), **Sch. 4 para. 18(2)(b)**; S.I. 2005/1126, **art. 2(2)(h)**
- F5** Words in s. 27A(1) substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 50, 53(1), **Sch. 4 para. 18(2)(c)**; S.I. 2005/1126, **art. 2(2)(h)**
- F6** Words in s. 27A(2) inserted (1.4.2014) by Energy Act 2013 (c. 32), s. 156(1), **Sch. 12 para. 8**; S.I. 2014/251, art. 4
- F7** Words in s. 27A(3) substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 50, 53(1), **Sch. 4 para. 18(3)**; S.I. 2005/1126, **art. 2(2)(h)**

Modifications etc. (not altering text)

- C1** Ss. 1-59 applied by S.I. 2001/2127 art. 8A 8B (as inserted (E.W.S.) (6.4.2011) by The Health and Safety at Work etc. Act 1974 (Application outside Great Britain) (Variation) Order 2011 (S.I. 2011/745), arts. 1(1), **3(2)**)
- C2** Ss. 19-28 applied (with modifications) (1.1.1993) by S.I. 1992/3073, reg. 28, **Sch. 6 para. 1(b)**
 Ss. 19-28, 33-35, 38, 39, 41, 42 applied (with modifications) (E.W.S.) (1.3.1996) by S.I. 1996/192, reg. 15, **Sch. 14 para. 1(b)**
 Ss. 19-28, 33-35, 38, 39, 41, 42 applied (with modifications) (E.W.S.) (1.7.1997) by S.I. 1997/831, reg. 19(1)-(4), **Sch. 15 para. 1(a)(b)**
- C3** Ss. 19-28 modified (6.4.1992) by S.I.1992/711, **regs. 1(2), 28(3)(b)(5)(a)**
- C4** Ss. 19-28 applied (with modifications) (29.11.1999) by S.I. 1999/2001, reg. 24(1), **Sch. 8 para. 1(b)**
- C5** Ss. 1-59, 80-82 applied (11.7.2001) by S.I. 2001/2127, **arts. 4(1), 5(1)(2), 6(1), 7(1), 8(1), 10** (with art. 11) (as amended by S.I. 2009/1750, **art. 2(2)(4)**)
- C6** S. 27A applied (with modifications) (E.W.S.) (3.5.2004) by S.I. 2004/129, **reg. 23(3)(d)**; s. 27A applied (with modifications) (E.W.S.) (22.4.2005) by S.I. 2005/928, **reg. 4(2)-(6)**
- C7** Ss. 1-59, 80-82 applied (temp.) (5.8.2009) by The Health and Safety at Work etc. Act 1974 (Application outside Great Britain) Order 2001 (S.I. 2001/2127), arts. 8A, 8B (as inserted by S.I. 2009/1750, **art. 2(3)**)
- C8** Ss. 19-28 applied (with modifications) (E.W.S.) (4.7.2010 for certain purposes and otherwise 4.7.2013) by The Pyrotechnic Articles (Safety) Regulations 2010 (S.I. 2010/1554), **regs. 1, 18, 37(1)**, {Sch. 4 paras. 1, 2}
- C9** Ss. 25A-28 applied (with modifications) (1.3.2014) by The Biocidal Products and Chemicals (Appointment of Authorities and Enforcement) Regulations 2013 (S.I. 2013/1506), **regs. 2(4), 19** (with reg. 3(4)(5)31)
- C10** Ss. 19-28 applied (with modifications) (E.W.S.) (1.10.2014) by The Explosives Regulations 2014 (S.I. 2014/1638), **reg. 1(1), Sch. 12 paras. 2, 3**
- C11** Ss. 18-28 applied (with modifications) (E.W.S.) (1.6.2015) by The Biocidal Products and Chemicals (Appointment of Authorities and Enforcement) Regulations 2013 (S.I. 2013/1506), **regs. 2(2), 17(1)** (with reg. 3(4)(5)31)
- C12** S. 27A applied (with modifications) (17.8.2015) by The Pyrotechnic Articles (Safety) Regulations 2015 (S.I. 2015/1553), **reg. 1, Sch. 8 paras. 1(l), 2**
- C13** Ss. 19-28 applied (with modifications) by S.I. 2014/1638, Sch. 12 paras. 5-7 (as substituted (E.W.S.) (20.4.2016) by The Explosives Regulations 2014 (Amendment) Regulations 2016 (S.I. 2016/315), **reg. 1, Sch. 1** (with **regs. 2(1), 15**))
- C14** S. 27A applied (with modifications) (8.12.2016) by The Simple Pressure Vessels (Safety) Regulations 2016 (S.I. 2016/1092), **reg. 1, Sch. 6 paras. 1(k), 2** (with reg. 3)
- C15** S. 27A applied (with modifications) (E.W.S.) (8.12.2016) by The Equipment and Protective Systems Intended for Use in Potentially Explosive Atmospheres Regulations 2016 (S.I. 2016/1107), **reg. 1(1), Sch. 4 para. 1(k)**
- C16** S. 27A applied (with modifications) (8.12.2016) by The Electrical Equipment (Safety) Regulations 2016 (S.I. 2016/1101), **reg. 1, Sch. 4 paras. 1, 2** (with reg. 3)

Changes to legislation: There are currently no known outstanding effects for the Health and Safety at Work etc. Act 1974, Section 27A . (See end of Document for details)

- C17** S. 27A applied (with modifications) (8.12.2016) by [The Lifts Regulations 2016 \(S.I. 2016/1093\)](#), reg. 1, Sch. 8 paras. 1(l), **2** (with regs. 3-5)
- C18** S. 27A applied (with modifications) (8.12.2016) by [The Pressure Equipment \(Safety\) Regulations 2016 \(S.I. 2016/1105\)](#), reg. 1, Sch. 8 paras. 1(k), **2** (with reg. 88)
- C19** S. 27A applied (with modifications) (21.4.2018) by [The Gas Appliances \(Enforcement\) and Miscellaneous Amendments Regulations 2018 \(S.I. 2018/389\)](#), reg. 1(1), **Sch. 2** (with reg. 2)
- C20** S. 27A applied (with modifications) (21.4.2018) by [The Personal Protective Equipment \(Enforcement\) Regulations 2018 \(S.I. 2018/390\)](#), reg. 1(1), **Sch. 2** (with reg. 2(1)-(3))
- C21** S. 27A applied (with modifications) (30.7.2018) by [The Cableway Installations Regulations 2018 \(S.I. 2018/816\)](#), regs. 1, **21(1)-(3)** (with reg. 4)

Changes to legislation:

There are currently no known outstanding effects for the Health and Safety at Work etc. Act 1974, Section 27A .