



Tobacco Products Duty Act 1979

1979 CHAPTER 7

[^{F1}8JC Tracing and security: disclosure of information

- (1) The Commissioners (or anyone acting on their behalf) may, for a purpose within subsection (3), disclose information to—
 - (a) a person on whom functions have been conferred by or under tracing and security regulations or relevant existing law;
 - (b) an authorised officer of such a person.
- (2) A person mentioned in subsection (1)(a) or (b) may, for a purpose within subsection (3), disclose information to the Commissioners (or anyone acting on their behalf).
- (3) A purpose is within this subsection if it is connected with—
 - (a) a function conferred by or under tracing and security regulations or relevant existing law, or
 - (b) the enforcement of a restriction or requirement imposed by or under tracing and security regulations or relevant existing law.
- (4) A person who receives information as a result of subsection (1) may not—
 - (a) use the information for a purpose other than a purpose within subsection (3), or
 - (b) further disclose the information,except with the consent of the Commissioners (which may be general or specific).
- (5) If—
 - (a) a person discloses information in contravention of subsection (4)(b), and
 - (b) the information relates to a person whose identity is specified in, or can be deduced from, the disclosure,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.
- (6) Nothing in this section authorises the making of a disclosure which would—
 - (a) contravene the data protection legislation, or
 - (b) be prohibited by the investigatory powers legislation.

Changes to legislation: There are currently no known outstanding effects for the Tobacco Products Duty Act 1979, Section 8JC. (See end of Document for details)

In determining whether a disclosure would do either of those things, the powers conferred by this section are to be taken into account.

(7) In subsection (6)—

“the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act);

“the investigatory powers legislation” means Parts 1 to 7 and Chapter 1 of Part 9 of the Investigatory Powers Act 2016.

(8) Nothing in this section limits 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.

(9) References in this section to an authorised officer of any person are to any person who has been designated by the principal as a person to and by whom information may be disclosed by virtue of this section.]

Textual Amendments

F1 Ss. 8JA-8JC inserted (24.2.2022) by [Finance Act 2022 \(c. 3\), s. 93\(2\)](#)

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