

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Paragraph 137. (See end of Document for details)

SCHEDULES

SCHEDULE 6 **U.K.**

CLIMATE CHANGE LEVY

Modifications etc. (not altering text)

- C1** Sch. 6 modified (coming into force in accordance with art. 1 of the amending S.I.) by [The Climate Change Levy \(Suspension of Recycling Exemption\) Order 2011 \(S.I. 2011/1023\)](#), arts. 1, 2, 3
- C1** Sch. 6 modified (retrospective to 26.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 42 para. 1\(1\)](#)

PART XII U.K.

INFORMATION AND EVIDENCE

Disclosure of information

- 137 (1) Notwithstanding any obligation not to disclose information that would otherwise apply, but subject to sub-paragraph (2), the Commissioners may disclose any information obtained or held by them in or in connection with the carrying out of their functions in relation to the levy to any of the following—
- (a) any Minister of the Crown;
 - (b) the Scottish Ministers;
 - (c) any Minister, within the meaning of the ^{M1}Northern Ireland Act 1998, or any Northern Ireland department;
 - (d) the National Assembly for Wales;
 - (e) the Environment Agency;
 - (f) the Scottish Environment Protection Agency;
 - [^{F1}(fa) the Administrator (within the meaning of Part 4 of this Schedule);]
 - (g) the Gas and Electricity Markets Authority;
 - (h) the Director General of Electricity Supply for Northern Ireland;
 - (i) the Director General of Gas for Northern Ireland;
 - (j) an authorised officer of any person mentioned in paragraphs (a) to (i).
- (2) Information shall not be disclosed under sub-paragraph (1) except for the purpose of assisting a person falling within paragraphs (a) to (j) of that sub-paragraph in the performance of his duties.
- (3) Notwithstanding any such obligation as is mentioned in sub-paragraph (1), any person mentioned in sub-paragraph (1)(a) to (j) may disclose information—
- (a) to the Commissioners, or
 - (b) to an authorised officer of the Commissioners,

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for the purpose of assisting the Commissioners in the performance of duties in relation to the levy.

- (4) Information that has been disclosed to a person by virtue of this paragraph shall not be disclosed by him except—
- (a) to another person to whom (instead of him) disclosure could by virtue of this paragraph have been made; or
 - (b) for the purpose of any proceedings connected with the operation of any provision made by or under any enactment relating to the environment or to levy.
- (5) References in the preceding provisions of this paragraph to an authorised officer of any person (“the principal”) 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 paragraph.
- (6) Where the principal is a person falling within any of paragraphs (a) to (c) of subparagraph (1), the principal shall notify the Commissioners in writing of the name of any person designated by the principal for the purposes of this paragraph.
- (7) No charge may be made for any disclosure made by virtue of this paragraph.
- (8) In this paragraph “enactment” includes an enactment contained in an Act of the Scottish Parliament or in any Northern Ireland legislation.

Textual Amendments

F1 Sch. 6 para. 137(1)(fa) inserted (17.7.2012) by Finance Act 2012 (c. 14), Sch. 31 para. 10 (with Sch. 31 para. 11)

Marginal Citations

M1 1998 c. 47.

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