



Companies (Audit, Investigations and Community Enterprise) Act 2004

2004 CHAPTER 27

PART 1

AUDITORS, ACCOUNTS, DIRECTORS' LIABILITIES AND INVESTIGATIONS

CHAPTER 2

ACCOUNTS AND REPORTS

Supervision of accounts and reports

[^{F1}15A. Disclosure of information by tax authorities

- (1) The Commissioners for Her Majesty's Revenue and Customs may disclose information to a prescribed body for the purposes of its functions.
- (2) This section applies despite any statutory or other restriction on the disclosure of information.
Provided that, in the case of personal data ^{F2}... , information is not to be disclosed in contravention of [^{F3}the data protection legislation].
- (3) Information disclosed to a prescribed body under this section—
 - (a) may only be used for the purposes of its functions, and
 - (b) must not be further disclosed except to the person to whom the information relates.
- (4) A person who contravenes subsection (3) commits an offence unless—
 - (a) the person did not know, and had no reason to suspect, that the information had been disclosed under this section, or

Changes to legislation: There are currently no known outstanding effects for the Companies (Audit, Investigations and Community Enterprise) Act 2004, Section 15A. (See end of Document for details)

- (b) the person took all reasonable steps and exercised all due diligence to avoid the commission of the offence.
- (5) A person guilty of an offence under subsection (4) is liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine (or both);
- (b) on summary conviction—
- (i) in England and Wales or Scotland, to imprisonment for a term not exceeding twelve months or to a fine not exceeding the statutory maximum (or both);
- (ii) in Northern Ireland, to imprisonment for a term not exceeding three months, or to a fine not exceeding the statutory maximum (or both).
- (6) In subsection (5)(b)(i) as it applies in relation to England and Wales [^{F4}the reference to twelve months is to be read as a reference to the general limit in a magistrates' court (or to six months in the case of an offence committed before 2 May 2022).]
- (7) Sections 400, 401 and 403 of the Financial Services and Markets Act 2000 (supplementary provisions relating to offences) apply in relation to an offence under this section.
- [^{F5}(8) In this section—
- “the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act);
- “personal data” has the same meaning as in Parts 5 to 7 of that Act (see section 3(2) and (14) of that Act).]]

Textual Amendments

- F1** Ss. 15-15E substituted for s. 15 (6.4.2008) by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 2(2), **Sch. 1 para. 232(2)** (with arts. 6, 11, 12)
- F2** Words in s. 15A(2) omitted (25.5.2018) by virtue of Data Protection Act 2018 (c. 12), s. 212(1), **Sch. 19 para. 101(2)(a)** (with ss. 117, 209, 210); S.I. 2018/625, reg. 2(1)(g)
- F3** Words in s. 15A(2) substituted (25.5.2018) by Data Protection Act 2018 (c. 12), s. 212(1), **Sch. 19 para. 101(2)(b)** (with ss. 117, 209, 210); S.I. 2018/625, reg. 2(1)(g)
- F4** Words in s. 15A(6) substituted (7.2.2023 at 12.00 p.m.) by The Judicial Review and Courts Act 2022 (Magistrates' Court Sentencing Powers) Regulations 2023 (S.I. 2023/149), regs. 1(2), **12(2)**
- F5** S. 15A(8) inserted (25.5.2018) by Data Protection Act 2018 (c. 12), s. 212(1), **Sch. 19 para. 101(3)** (with ss. 117, 209, 210); S.I. 2018/625, reg. 2(1)(g)

Changes to legislation:

There are currently no known outstanding effects for the Companies (Audit, Investigations and Community Enterprise) Act 2004, Section 15A.