



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Information

20 Public interest disclosure

- (1) Disclosure is in accordance with this section (as mentioned in section 18(2)(b)) if—
 - (a) it is made on the instructions of the Commissioners (which may be general or specific),
 - (b) it is of a kind—
 - (i) to which any of subsections (2) to (7) applies, or
 - (ii) specified in regulations made by the Treasury, and
 - (c) the Commissioners are satisfied that it is in the public interest.
- (2) This subsection applies to a disclosure made—
 - (a) to a person exercising public functions (whether or not within the United Kingdom),
 - (b) for the purposes of the prevention or detection of crime, and
 - (c) in order to comply with an obligation of the United Kingdom, or Her Majesty's Government, under an international or other agreement relating to the movement of persons, goods or services.
- (3) This subsection applies to a disclosure if—
 - (a) it is made to a body which has responsibility for the regulation of a profession,
 - (b) it relates to misconduct on the part of a member of the profession, and
 - (c) the misconduct relates to a function of the Revenue and Customs.
- (4) This subsection applies to a disclosure if—
 - (a) it is made to a constable, and
 - (b) either—
 - (i) the constable is exercising functions which relate to the movement of persons or goods into or out of the United Kingdom, or

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- (ii) the disclosure is made for the purposes of the prevention or detection of crime.
- (5) This subsection applies to a disclosure if it is made—
 - (a) to the National Criminal Intelligence Service, and
 - (b) for a purpose connected with its functions under section 2(2) of the Police Act 1997 (c. 50) (criminal intelligence).
- (6) This subsection applies to a disclosure if it is made—
 - (a) to a person exercising public functions in relation to public safety or public health, and
 - (b) for the purposes of those functions.
- (7) This subsection applies to a disclosure if it—
 - (a) is made to the [^{F1}Secretary of State] for the purpose of enabling information to be entered in a computerised database, and
 - (b) relates to—
 - (i) a person suspected of an offence,
 - (ii) a person arrested for an offence,
 - (iii) the results of an investigation, or
 - (iv) anything seized.
- (8) Regulations under subsection (1)(b)(ii)—
 - (a) may specify a kind of disclosure only if the Treasury are satisfied that it relates to—
 - (i) national security,
 - (ii) public safety,
 - (iii) public health, or
 - (iv) the prevention or detection of crime;
 - (b) may make provision limiting or restricting the disclosures that may be made in reliance on the regulations; and that provision may, in particular, operate by reference to—
 - (i) the nature of information,
 - (ii) the person or class of person to whom the disclosure is made,
 - (iii) the person or class of person by whom the disclosure is made,
 - (iv) any other factor, or
 - (v) a combination of factors;
 - (c) shall be made by statutory instrument;
 - (d) may not be made unless a draft has been laid before and approved by resolution of each House of Parliament.
- (9) Information disclosed in reliance on this section may not be further disclosed without the consent of the Commissioners (which may be general or specific); (but the Commissioners shall be taken to have consented to further disclosure by use of the computerised database of information disclosed by virtue of subsection (7)).

Textual Amendments

- F1** Words in s. 20(7)(a) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\), s. 61\(2\), Sch. 8 para. 156](#); S.I. 2013/1682, art. 3(v)

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Commencement Information

II S. 20 in force at 7.4.2005 by [S.I. 2005/1126](#), **art. 2(1)**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)