



Apprenticeships, Skills, Children and Learning Act 2009

2009 CHAPTER 22

[^{F1}PART 1A

APPRENTICESHIPS [^{F1}, TECHNICAL EDUCATION QUALIFICATIONS][^{F1}AND
OTHER EDUCATION AND TRAINING]: INFORMATION SHARING

General

[^{F1}40C Wrongful disclosure

- (1) Information disclosed by HMRC under section 40A(1) or 40B(1) may not be disclosed by the recipient of the information to any other person without the consent of HMRC (except so far as permitted by section 40A(2) or 40B(2)).
- (2) If a person discloses, in contravention of subsection (1), any revenue and customs information relating to a person whose identity—
 - (a) is specified in the disclosure, or
 - (b) can be deduced from it,

section 19 of the Commissioners for Revenue and Customs Act 2005 (wrongful disclosure) applies in relation to that disclosure as it applies in relation to a disclosure of such information in contravention of section 20(9) of that Act.]

Textual Amendments

F1 Pt. 1A inserted (4.7.2016) by [Enterprise Act 2016 \(c. 12\)](#), **ss. 26(1)**, 44(5); S.I. 2016/695, art. 2(a)

Changes to legislation:

Apprenticeships, Skills, Children and Learning Act 2009, Section 40C is up to date with all changes known to be in force on or before 28 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Commencement Orders yet to be applied to the Apprenticeships, Skills, Children and Learning Act 2009

Commencement Orders bringing provisions within this Act into force:

- [S.I. 2009/3341 art. 2](#) commences (2009 c. 22)
- [S.I. 2010/2413 art. 2](#) commences (2009 c. 22)
- [S.I. 2011/829 art. 2](#) commences (2009 c. 22)
- [S.I. 2011/882 art. 2](#) amendment to earlier commencing SI 2010/303 art. 7 Sch. 6