



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 2

DOUBLE TAXATION RELIEF

CHAPTER 3

MISCELLANEOUS PROVISIONS

[^{F1}International dispute-resolution instruments and agreements

[^{F1}128C Disclosure under international obligations etc

- (1) The obligation as to secrecy imposed by any enactment does not prevent—
- the Commissioners for Her Majesty's Revenue and Customs,
 - a person who is or was an authorised Revenue and Customs official,
 - a person who is or was a member of a committee or other body established by the Commissioners for Her Majesty's Revenue and Customs (or jointly by the Commissioners and an authority of a territory outside the United Kingdom), or
 - a person specified, or of a description specified, in regulations made by the Treasury,

from disclosing information required to be disclosed under a relevant instrument or agreement in pursuance of a request made by any person.

- (2) In this section—

“relevant instrument or agreement” means an instrument, agreement or arrangement referred to, or of a kind referred to, in section 128A(1);

“Revenue and Customs official” means—

- a Commissioner for Her Majesty's Revenue and Customs;

Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 128C. (See end of Document for details)

- (b) an officer of Revenue and Customs;
- (c) a person acting on behalf of the Commissioners for Her Majesty's Revenue and Customs;
- (d) a person acting on behalf of an officer of Revenue and Customs.]

Textual Amendments

F1 Ss. 128A-128C and cross-heading inserted (12.2.2019) by [Finance Act 2019 \(c. 1\), s. 83](#)

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 128C.