



Data Protection Act 2018

2018 CHAPTER 12

PART 7

SUPPLEMENTARY AND FINAL PROVISION

Data-sharing: HMRC and reserve forces

195 Reserve forces: data-sharing by HMRC

- (1) The Reserve Forces Act 1996 is amended as follows.
- (2) After section 125 insert—

“125A Supply of contact details by HMRC

- (1) This subsection applies to contact details for—
 - (a) a member of an ex-regular reserve force, or
 - (b) a person to whom section 66 (officers and former servicemen liable to recall) applies,which are held by HMRC in connection with a function of HMRC.
- (2) HMRC may supply contact details to which subsection (1) applies to the Secretary of State for the purpose of enabling the Secretary of State—
 - (a) to contact a member of an ex-regular reserve force in connection with the person's liability, or potential liability, to be called out for service under Part 6;
 - (b) to contact a person to whom section 66 applies in connection with the person's liability, or potential liability, to be recalled for service under Part 7.
- (3) Where a person's contact details are supplied under subsection (2) for a purpose described in that subsection, they may also be used for defence

Changes to legislation: Data Protection Act 2018, Section 195 is up to date with all changes known to be in force on or before 21 April 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. (See end of Document for details) View outstanding changes

purposes connected with the person's service (whether past, present or future) in the reserve forces or regular services.

(4) In this section, “HMRC” means Her Majesty's Revenue and Customs.

125B Prohibition on disclosure of contact details supplied under section 125A

- (1) A person who receives information supplied under section 125A may not disclose it except with the consent of the Commissioners for Her Majesty's Revenue and Customs (which may be general or specific).
- (2) A person who contravenes subsection (1) is guilty of an offence.
- (3) It is a defence for a person charged with an offence under this section to prove that the person reasonably believed—
 - (a) that the disclosure was lawful, or
 - (b) that the information had already lawfully been made available to the public.
- (4) Subsections (4) to (7) of section 19 of the Commissioners for Revenue and Customs Act 2005 apply to an offence under this section as they apply to an offence under that section.
- (5) Nothing in section 107 or 108 (institution of proceedings and evidence) applies in relation to an offence under this section.

125C Data protection

- (1) Nothing in section 125A or 125B authorises the making of a disclosure which contravenes the data protection legislation.
- (2) In this section, “the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act).”

Commencement Information

II [S. 195](#) in force at 23.7.2018 by [S.I. 2018/625](#), [reg. 3\(l\)](#)

Changes to legislation:

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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. 204(1)(l) inserted by [S.I. 2024/374 Sch. 5 para. 7](#)
- Sch. 3 para. 8(1)(y) added by [2022 c. 18 \(N.I.\) Sch. 3 para. 78\(3\)](#)