SCHEDULE 3

Evidence and information

Offences

5.—(1) It is an offence for a person to disclose information or a document obtained in accordance with this Order (including a copy or extract made of such a document) except—

(a) to a person who would have been authorised to request the information or document under this Order,

(b) to a person holding or acting in any office under or in the service of—

(i) the Crown in right of the Government of the United Kingdom,

(ii) the Government of the Isle of Man,

(iii) the States of Guernsey or Alderney or the Chief Pleas of Sark,

(iv) the States of Jersey, or

(v) the Government of any British overseas territory,

(c) for the purpose of giving assistance or cooperation, with the authority of the Governor, to—

(i) any organ of the United Nations, or

(ii) any person in the service of the United Nations, the Council of the European Union, the European Commission or the government of any State or territory,

(d) with a view to instituting, or otherwise for the purposes of, any proceedings—

(i) in the Territory, for an offence under this Order, or

(ii) in the United Kingdom, any of the Channel Islands, the Isle of Man or any British overseas territory (other than the Territory), for an offence under a similar provision in any such jurisdiction,

(e) to the Financial Conduct Authority of the United Kingdom or to the relevant authority with responsibility in any other State or territory for regulating and supervising financial services business, or

(f) to any third party, with the consent of a person who, in the person's own right, is entitled to the information or to possession of the document, copy or extract.

(2) In sub-paragraph (1)(f), "in the person's own right" means not merely in the person's capacity as a servant or agent of another person.