



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 2

THE WELSH REVENUE AUTHORITY

Information

20 Offence of wrongful disclosure of protected taxpayer information

- (1) An individual who discloses information in contravention of section 17(1) commits an offence.
- (2) It is a defence for an individual charged with an offence under subsection (1) to prove that the individual reasonably believed—
 - (a) that the disclosure of the information was permitted by section 18, or
 - (b) that the information had already lawfully been made available to the public.
- (3) An individual who commits an offence under subsection (1) is liable—
 - (a) on summary conviction, to imprisonment for a term not exceeding [^{F1}the general limit in a magistrates' court] or a fine (or both);
 - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine (or both).
- (4) This section does not affect the pursuit of any remedy or the taking of any action in relation to a contravention of section 17(1).

Textual Amendments

- F1** Words in s. 20(3)(a) substituted (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates' Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\)](#), regs. 1(2), 2(1), [Sch. Pt. 1](#) table

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 20. (See end of Document for details)

Commencement Information

II S. 20 in force at 18.10.2017 by [S.I. 2017/954](#), [art. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 20.