



Anti-terrorism, Crime and Security Act 2001

2001 CHAPTER 24

PART 3

DISCLOSURE OF INFORMATION

19 Disclosure of information held by revenue departments

- (1) This section applies to information which is held by or on behalf of the Commissioners of Inland Revenue or by or on behalf of the Commissioners of Customs and Excise, including information obtained before the coming into force of this section.
- (2) No obligation of secrecy imposed by statute or otherwise prevents the disclosure, in accordance with the following provisions of this section, of information to which this section applies if the disclosure is made—
 - ^{F1}(a)
 - (b) for the purposes of any criminal investigation whatever which is being or may be carried out, whether in the United Kingdom or elsewhere;
 - (c) for the purposes of any criminal proceedings whatever which have been or may be initiated, whether in the United Kingdom or elsewhere;
 - (d) for the purposes of the initiation or bringing to an end of any such investigation or proceedings; or
 - (e) for the purpose of facilitating a determination of whether any such investigation or proceedings should be initiated or brought to an end.
- (3) No disclosure of information to which this section applies shall be made by virtue of this section unless the person by whom the disclosure is made is satisfied that the making of the disclosure is proportionate to what is sought to be achieved by it.
- (4) Information to which this section applies shall not be disclosed by virtue of this section except by the Commissioners by or on whose behalf it is held or with their authority.

Changes to legislation: There are currently no known outstanding effects for the Anti-terrorism, Crime and Security Act 2001, Section 19. (See end of Document for details)

- (5) Information obtained by means of a disclosure authorised by subsection (2) shall not be further disclosed except—
- (a) for a purpose mentioned in that subsection; and
 - (b) with the consent of the Commissioners by whom or with whose authority it was initially disclosed;
- and information so obtained otherwise than by or on behalf of any of the intelligence services shall not be further disclosed (with or without such consent) to any of those services, or to any person acting on behalf of any of those services, except for a purpose mentioned in paragraphs (b) to (e) of that subsection.
- (6) A consent for the purposes of subsection (5) may be given either in relation to a particular disclosure or in relation to disclosures made in such circumstances as may be specified or described in the consent.
- (7) Nothing in this section authorises the making of any disclosure which is prohibited by any provision of [^{F2}the data protection legislation] .
- (8) References in this section to information which is held on behalf of the Commissioners of Inland Revenue or of the Commissioners of Customs and Excise include references to information which—
- (a) is held by a person who provides services to the Commissioners of Inland Revenue or, as the case may be, to the Commissioners of Customs and Excise; and
 - (b) is held by that person in connection with the provision of those services.
- (9) In this section [^{F3}—
- “the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act);]
- “intelligence service” has the same meaning as in the Regulation of Investigatory Powers Act 2000 (c. 23).
- (10) Nothing in this section shall be taken to prejudice any power to disclose information which exists apart from this section.

Textual Amendments

- F1** S. 19(2)(a) repealed (24.12.2008) by Counter-Terrorism Act 2008 (c. 28), s. 100(5), Sch. 1 para. 1, **Sch. 9 Pt. 2** (with s. 101(2)); S.I. 2008/3296, art. 2
- F2** Words in s. 19(7) substituted (25.5.2018) by Data Protection Act 2018 (c. 12), s. 212(1), **Sch. 19 para. 75(2)** (with ss. 117, 209, 210); S.I. 2018/625, reg. 2(1)(g)
- F3** Words in s. 19(9) inserted (25.5.2018) by Data Protection Act 2018 (c. 12), s. 212(1), **Sch. 19 para. 75(3)** (with ss. 117, 209, 210); S.I. 2018/625, reg. 2(1)(g)

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