



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Information

17 Use of information

- (1) Information acquired by the Revenue and Customs in connection with a function may be used by them in connection with any other function.
- (2) Subsection (1) is subject to any provision which restricts or prohibits the use of information and which is contained in—
 - (a) this Act,
 - (b) any other enactment, or
 - (c) an international or other agreement to which the United Kingdom or Her Majesty's Government is party.
- (3) In subsection (1) "the Revenue and Customs" means—
 - (a) the Commissioners,
 - (b) an officer of Revenue and Customs,
 - (c) a person acting on behalf of the Commissioners or an officer of Revenue and Customs,
 - (d) a committee established by the Commissioners,
 - (e) a member of a committee established by the Commissioners,
 - (f) the Commissioners of Inland Revenue (or any committee or staff of theirs or anyone acting on their behalf),
 - (g) the Commissioners of Customs and Excise (or any committee or staff of theirs or anyone acting on their behalf), and
 - (h) a person specified in section 6(2) or 7(3).
- (4) In subsection (1) "function" means a function of any of the persons listed in subsection (3).
- (5) In subsection (2) the reference to an enactment does not include—

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Section 17 is up to date with all changes known to be in force on or before 11 March 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](#)

- (a) an Act of the Scottish Parliament or an instrument made under such an Act,
 - [^{F1}(aa) an Act of the National Assembly for Wales or an instrument made under such an Act,] or
 - (b) an Act of the Northern Ireland Assembly or an instrument made under such an Act.
- (6) Part 2 of Schedule 2 (which makes provision about the supply and other use of information in specified circumstances) shall have effect.

Textual Amendments

F1 S. 17(5)(aa) inserted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), **ss. 7(5)**, 29(2)(b), (3)

Commencement Information

I1 S. 17 in force at 7.4.2005 by [S.I. 2005/1126](#), **art. 2(1)**

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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. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)