



# Commissioners for Revenue and Customs Act 2005

## 2005 CHAPTER 11

### *Information*

#### **22 Data protection, &c.**

[<sup>F1</sup>(1)] Nothing in sections 17 to 21 authorises the making of a disclosure which—

- (a) contravenes [<sup>F2</sup>the data protection legislation] , or
- (b) is prohibited by [<sup>F3</sup>any of Parts 1 to 7 or Chapter 1 of Part 9 of the Investigatory Powers Act 2016 ].

[<sup>F4</sup>(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).]

#### **Textual Amendments**

- F1** S. 22(1): s. 22 renumbered as s. 22(1) (25.5.2018) by Data Protection Act 2018 (c. 12), s. 212(1), **Sch. 19 para. 110(2)** (with ss. 117, 209, 210); S.I. 2018/625, reg. 2(1)(g)
- F2** Words in s. 22(1)(a) substituted (25.5.2018) by Data Protection Act 2018 (c. 12), s. 212(1), **Sch. 19 para. 110(3)** (with ss. 117, 209, 210); S.I. 2018/625, reg. 2(1)(g)
- F3** Words in s. 22(1)(b) substituted (27.6.2018) by Investigatory Powers Act 2016 (c. 25), s. 272(1), **Sch. 10 para. 18** (with Sch. 9 paras. 7, 8, 10); S.I. 2018/652, reg. 12(g)(iii)
- F4** S. 22(2) inserted (25.5.2018) by Data Protection Act 2018 (c. 12), s. 212(1), **Sch. 19 para. 110(4)** (with ss. 117, 209, 210); S.I. 2018/625, reg. 2(1)(g)

#### **Commencement Information**

- I1** S. 22 in force at 7.4.2005 by S.I. 2005/1126, **art. 2(1)**

**Changes to legislation:**

Commissioners for Revenue and Customs Act 2005, Section 22 is up to date with all changes known to be in force on or before 02 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.

[View outstanding changes](#)

**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](#)