



UK Borders Act 2007

2007 CHAPTER 30

Information

40 Supply of Revenue and Customs information

- (1) Her Majesty's Revenue and Customs (HMRC) and [^{F1} the Crown Prosecution Service (the CPS)] may each supply the Secretary of State with information for use for the purpose of—
- (a) administering immigration control under the Immigration Acts;
 - (b) preventing, detecting, investigating or prosecuting offences under those Acts;
 - (c) determining whether to impose, or imposing, penalties or charges under Part 2 of the Immigration and Asylum Act 1999 (c. 33) (carriers' liability);
 - (d) determining whether to impose, or imposing, penalties under section 15 of the Immigration, Asylum and Nationality Act 2006 (c. 13) (restrictions on employment);
 - (e) providing facilities, or arranging for the provision of facilities, for the accommodation of persons under section 4 of the Immigration and Asylum Act 1999;
 - (f) providing support for asylum-seekers and their dependants under Part 6 of that Act;
 - (g) determining whether an applicant for naturalisation under the British Nationality Act 1981 (c. 61) is of good character;
 - [^{F2}(h) determining whether, for the purposes of an application referred to in section 41A of the British Nationality Act 1981, the person for whose registration the application is made is of good character;
 - (ha) determining whether, for the purposes of an application under section 1 of the Hong Kong (War Wives and Widows) Act 1996, the woman for whose registration the application is made is of good character;
 - (hb) determining whether, for the purposes of an application under section 1 of the British Nationality (Hong Kong) Act 1997 for the registration of an adult or young person within the meaning of subsection (5A) of that section, the person is of good character;]

Changes to legislation: UK Borders Act 2007, Section 40 is up to date with all changes known to be in force on or before 11 April 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

- (i) determining whether to make an order in respect of a person under section 40 of the British Nationality Act 1981 (deprivation of citizenship);
 - (j) doing anything else in connection with the exercise of immigration and nationality functions.
- (2) This section applies to a document or article which comes into the possession of, or is discovered by, HMRC or [^{F3} the CPS], or a person acting on behalf of HMRC or [^{F3} the CPS], as it applies to information.
- (3) The Secretary of State—
- (a) may retain for a purpose within subsection (1) a document or article supplied by virtue of subsection (2);
 - (b) may dispose of a document or article supplied by virtue of subsection (2).
- (4) In subsection (1) “immigration and nationality functions” means functions exercisable by virtue of—
- (a) the Immigration Acts,
 - (b) the British Nationality Act 1981 (c. 61),
 - (c) the Hong Kong Act 1985 (c. 15),
 - (d) the Hong Kong (War Wives and Widows) Act 1996 (c. 41), or
 - (e) the British Nationality (Hong Kong) Act 1997 (c. 20).
- [^{F4}(4A) Subsections (1) and (2) are subject to subsection (4B).
- (4B) In relation to the CPS, this section applies to—
- (a) information held by the CPS in connection with a Revenue and Customs function of the Director of Public Prosecutions;
 - (b) a document or article which comes into the possession of, or is discovered by, the CPS, or a person acting on behalf of the CPS, in the exercise of a Revenue and Customs function of the Director of Public Prosecutions.
- (4C) In subsection (4B) “Revenue and Customs function of the Director of Public Prosecutions” means—
- (a) a function of the Director of Public Prosecutions under section 3(2)(ab), (bb) or (ee) of the Prosecution of Offences Act 1985, or
 - (b) a function of the Director of Public Prosecutions under the Proceeds of Crime Act 2002 that relates to a function of the Commissioners for Her Majesty’s Revenue and Customs or an officer of Revenue and Customs.]
- (5) A power conferred by this section on HMRC or [^{F5} the CPS] may be exercised on behalf of HMRC or [^{F5} the CPS] by a person who is authorised (generally or specifically) for the purpose.
- [^{F6}(5A) Nothing in this section affects any power to supply information apart from this section.]
- (6) The following provisions (which relate to the supply of information to the Secretary of State) shall cease to have effect—
- (a) section 20(1)(d) of the Immigration and Asylum Act 1999 (c. 33),
 - (b) section 130 of the Nationality, Immigration and Asylum Act 2002 (c. 41), and
 - (c) paragraphs 17 and 20 of Schedule 2 to the Commissioners for Revenue and Customs Act 2005 (c. 11).

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Textual Amendments

- F1** Words in s. 40(1) substituted (27.3.2014) by [The Public Bodies \(Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions\) Order 2014 \(S.I. 2014/834\)](#), art. 1(1), [Sch. 2 para. 55\(2\)](#)
- F2** S. 40(1)(h)-(hb) substituted for s. 40(1)(h) (13.1.2010) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), [ss. 47\(5\)](#), 58(2); S.I. 2009/2731, art. 4(f)
- F3** Words in s. 40(2) substituted (27.3.2014) by [The Public Bodies \(Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions\) Order 2014 \(S.I. 2014/834\)](#), art. 1(1), [Sch. 2 para. 55\(3\)](#)
- F4** S. 40(4A)-(4C) inserted (27.3.2014) by [The Public Bodies \(Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions\) Order 2014 \(S.I. 2014/834\)](#), art. 1(1), [Sch. 2 para. 55\(4\)](#)
- F5** Words in s. 40(5) substituted (27.3.2014) by [The Public Bodies \(Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions\) Order 2014 \(S.I. 2014/834\)](#), art. 1(1), [Sch. 2 para. 55\(5\)](#)
- F6** S. 40(5A) inserted (27.3.2014) by [The Public Bodies \(Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions\) Order 2014 \(S.I. 2014/834\)](#), art. 1(1), [Sch. 2 para. 55\(6\)](#)

Commencement Information

- I1** S. 40 in force at 31.1.2008 by [S.I. 2008/99](#), [art. 2\(m\)](#)

Changes to legislation:

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Changes and effects yet to be applied to :

- s. 40(1)(e) omitted by [2016 c. 19 Sch. 11 para. 2\(j\)\(ii\)](#)
- s. 40(1)(f) words substituted by [2016 c. 19 Sch. 11 para. 29](#)

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. 33(4)(4A)(4B) substituted for s. 33(4) by [S.I. 2019/745 reg. 17\(3\)](#) (This amendment not applied to [legislation.gov.uk](#). Reg. 17(3)(4) omitted immediately before IP completion day by virtue of [S.I. 2020/1309](#), regs. 1(2)(a), 48)