



Deregulation Act 2015

2015 CHAPTER 20

Administration of justice

85 Power of HMRC to disclose information for purposes of certain litigation

- (1) The Commissioners for Her Majesty's Revenue and Customs may disclose information held by them—
- (a) to a person who is entitled to bring proceedings under the fatal accidents legislation or for whose benefit such proceedings may be brought, for use in connection with the proceedings or in reaching a settlement without the need to bring proceedings;
 - (b) to a person who is entitled to bring proceedings for damages for personal injury for the benefit of the estate of a deceased person, for use in connection with the proceedings or in reaching a settlement without the need to bring proceedings;
 - (c) to a person who has made or who wishes to make an application for a payment under the Diffuse Mesothelioma Payment Scheme on the basis that he or she is eligible for such a payment under section 3 of the Mesothelioma Act 2014 (eligibility of dependants for payments under the Scheme), for use in connection with the application.
- (2) “The fatal accidents legislation” means—
- (a) the Fatal Accidents Act 1976;
 - (b) the Fatal Accidents (Northern Ireland) Order 1977 ([S.I. 1977/1251 \(N.I. 18\)](#));
 - (c) section 4 of the Damages (Scotland) Act 2011.