

HMRC DECLARATION OF CONFIDENTIALITY

*I[name]
working for[company name]*

**solemnly declare that the duty of confidentiality imposed by
section 18 of the Commissioners for Revenue and Customs Act
2005 has been brought to my attention and I understand and
acknowledge my obligations under the Act.**

Declared before.....

Signed.....

Date.....

Commissioners for Revenue and Customs Act 2005

Section 18 - Confidentiality

(1) Revenue and Customs officials may not disclose information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs.

(2) But subsection (1) does not apply to a disclosure-

(a) which-

(i) is made for the purposes of a function of the Revenue and Customs, and

(ii) does not contravene any restriction imposed by the Commissioners,

(b) which is made in accordance with section 20 or 21,

(c) which is made for the purposes of civil proceedings (whether or not within the United Kingdom) relating to a matter in respect of which the Revenue and Customs have functions,

(d) which is made for the purposes of a criminal investigation or criminal proceedings (whether or not within the United Kingdom) relating to a matter in respect of which the Revenue and Customs have functions,

(e) which is made in pursuance of an order of a court,

(f) which is made to Her Majesty's Inspectors of Constabulary, the Scottish inspectors or the Northern Ireland inspectors for the purpose of an inspection by virtue of section 27,

(g) which is made to the Independent Police Complaints Commission, or a person acting on its behalf, for the purpose of the exercise of a function by virtue of section 28, or

(h) which is made with the consent of each person to whom the information relates.

(3) Subsection (1) is subject to any other enactment permitting disclosure.

(4) In this section-

(a) a reference to Revenue and Customs officials is a reference to any person who is or was-

(i) a Commissioner,

(ii) an officer of Revenue and Customs,

(iii) a person acting on behalf of the Commissioners or an officer of Revenue and Customs, or

(iv) a member of a committee established by the Commissioners,

(b) a reference to the Revenue and Customs has the same meaning as in section 17,

(c) a reference to a function of the Revenue and Customs is a reference to a function of-

(i) the Commissioners, or

(ii) an officer of Revenue and Customs,

(d) a reference to the Scottish inspectors or the Northern Ireland inspectors has the same meaning as in section 27, and

(e) a reference to an enactment does not include-

(i) an Act of the Scottish Parliament or an instrument made under such an Act, or

(ii) an Act of the Northern Ireland Assembly or an instrument made under such an Act.