

**ANTI-TERRORISM, CRIME AND  
SECURITY ACT 2001:  
CODE OF PRACTICE ON THE  
DISCLOSURE OF INFORMATION**

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# Chapter 1

## Introduction

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### **Purpose of the Code**

1. The Anti-Terrorism, Crime and Security Act 2001 introduced provisions, at sections 19 and 20, which enable the Inland Revenue and HM Customs and Excise (referred to in the rest of this document as “the Revenue Departments”) to disclose information for the purposes of assisting criminal investigations or proceedings whether in the United Kingdom or abroad, including whether these investigations or proceedings should be initiated or brought to an end. Section 19 also allows the Revenue Departments to disclose information to the intelligence services for the purposes of carrying out any of those services' functions.
2. This is the Revenue Departments' Code of Practice for the disclosure of information under these provisions. It came into effect on 11 February 2002.
3. The Code explains the law as it affects the disclosure of information, under the Act, by the Revenue Departments, and describes the controls and safeguards that are in place to ensure that these disclosures conform to the law. It also sets out what action can be taken if a person has a complaint arising out of a disclosure of information under the Act.
4. The purpose of this Code is to set out the broad principles which will guide the way in which the Revenue Departments will disclose information under the provisions in the Act. The Revenue Departments will draw not only on the Code but also on other internal guidance and procedures which are in place to ensure that our legal obligations are met in full.

### **Who is the Code for?**

5. This Code is intended as a guide for the staff of both Revenue Departments as to the broad principles which apply to these disclosures of information. Staff of both Departments must have regard to this Code as well as other internal guidance and procedures when disclosing information under the provisions in the Act. It is also intended to inform members of the public about how the information disclosure provisions will be used.

### **Which organisations are covered by the Code?**

6. The provisions apply to any information held by the Commissioners of Inland Revenue or by the Commissioners of Customs and Excise, and to any information held on behalf of those Commissioners. This Code of Practice therefore applies to all staff of the Inland Revenue and HM Customs and Excise, and to anyone who holds information on behalf of either or both of the Revenue Departments.

# Chapter 1

## Introduction

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### Where can I find out more?

7. If you need further information about the Code or about the way in which the information disclosure provisions will be used, please contact:

Inland Revenue  
Cross Cutting Policy  
West Wing, Somerset House  
Strand, London WC2R 1LB

E-mail: [ccp.disclosure@ir.gsi.gov.uk](mailto:ccp.disclosure@ir.gsi.gov.uk)

HM Customs and Excise  
Parliamentary & Legislative Unit  
5<sup>th</sup> Floor West, New King's Beam House  
22 Upper Ground, London SE1 9PJ

E-mail: [dpa.foi.pg@hmce.gsi.gov.uk](mailto:dpa.foi.pg@hmce.gsi.gov.uk)

8. **This Code of Practice has no statutory force. It gives general guidance only and is not intended to be a full and authoritative statement or interpretation of the law.**

## Chapter 2

### Legal Provisions

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#### What do the provisions do?

1. The Revenue Departments have a strict legal obligation to maintain the confidentiality of the information they hold. Prior to the information disclosure provisions in the Act, they could only disclose information to the law enforcement bodies in very limited circumstances. These disclosure provisions allow the Inland Revenue and HM Customs and Excise to disclose confidential information for the purposes of assisting criminal investigations or proceedings whether in the United Kingdom or abroad, including whether these investigations or proceedings should be initiated or brought to an end. They also allow the Revenue Departments to disclose information to the intelligence services for the purposes of carrying out any of those services' functions.

2. The criminal investigation and proceedings provisions are counterparts of existing provisions which allow, for example, the National Criminal Intelligence Service (NCIS) and the police, to provide information to the Revenue Departments for the purposes of criminal investigations and criminal proceedings. They therefore allow for reciprocal flows of information.

3. Confidential information which is held by the Revenue Departments may be disclosed under the provisions in the Act. This includes information which may be held on their behalf by persons providing services to them such as, for example, information technology contractors. Information obtained by the Revenue Departments before the provisions came into force may also be disclosed.

4. Confidential information which is held by the Revenue Departments or by persons providing services to them may be disclosed for the purposes of:

- facilitating the carrying out by any of the intelligence services of any of that service's functions;
- any criminal investigation which is being or may be carried out, whether in the United Kingdom or abroad;
- any criminal proceedings which have been or may be initiated, whether in the United Kingdom or abroad;
- the initiation or bringing to an end of any such investigation or proceedings; or
- facilitating a determination of whether any such investigation or proceedings should be initiated or brought to an end.

#### Who will the Revenue Departments disclose to?

5. The criminal investigation and proceedings provisions do not specify the organisations to which disclosure of confidential information can be made. However,

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### Legal Provisions

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because the provisions define the purposes of disclosure, they can only be made to organisations which have a legitimate interest in, and are capable of carrying out, criminal investigations or bringing proceedings for criminal offences, or both. In practice, this means that the majority of disclosures by the Revenue Departments are likely to be made to the police, the National Criminal Intelligence Service and the National Crime Squad. In relation to the intelligence services provisions, disclosure can only be made to organisations defined as intelligence services in the Regulation of Investigatory Powers Act 2000.

6. Where confidential information may be disclosed, the Revenue Departments will put in place Memorandums of Understanding (MoU) with the recipient organisations which establish detailed procedures for the disclosure and receipt of confidential information.

#### **Is disclosure of information mandatory?**

7. The provisions allow the Revenue Departments to make disclosures of information but do not say that the disclosures **must** be made. So no organisation or person can demand the disclosure of information by the Revenue Departments as of right. The decision as to whether to release information will be the responsibility of the Revenue Department which holds the information.

#### **Proportionality of disclosure**

8. The Act imposes an obligation on the Revenue Departments to ensure the proportionality of each disclosure of information made under the provisions. The relevant Revenue Department, in making any disclosure, must be satisfied that such disclosure was proportionate to the purposes for which it was made.

#### **Authorising disclosure**

9. Information cannot be disclosed by the relevant Revenue Department except by, or with the authority of, their respective Commissioners i.e. members of the Board of the relevant Revenue Department. In practice, the Commissioners of each Revenue Department normally delegate, under their "care and management" powers, their authority to make disclosures of information to appropriate members of staff.

## Chapter 2

### Legal Provisions

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#### **Onward disclosure of information by recipients**

10. Organisations which receive information from the Revenue Departments under the criminal investigations and proceedings provisions cannot pass that information on to others except:

- with the consent of the relevant Revenue Department which initially disclosed the information; and then only
- for the purposes of assisting criminal investigations or proceedings whether in the United Kingdom or abroad, including whether these investigations or proceedings should be initiated or brought to an end.

11. Furthermore, these organisations cannot disclose the information obtained under the criminal investigations and proceedings provisions to the intelligence services for the purposes of carrying out any of those services' functions. They can, however, disclose to the intelligence services for the purposes of assisting criminal investigations or proceedings whether in the United Kingdom or abroad, including whether these investigations or proceedings should be initiated or brought to an end.

12. The Revenue Departments can give their consent either in relation to a particular disclosure or in relation to disclosures made in particular circumstances.

#### **Criminal conduct abroad**

13. Section 20 makes it clear that any criminal conduct abroad in relation to which information is requested from the Revenue Departments must equate to criminal conduct under United Kingdom law before information can be disclosed abroad for the purposes of assisting criminal investigations or proceedings, including whether these investigations or proceedings should be initiated or brought to an end.

#### **Review of the Act**

14. Section 122 of the Anti-Terrorism, Crime and Security Act 2001 requires the Home Secretary to appoint a committee to conduct a review of the Act and report on its findings. The review and the report must be completed within 2 years of Royal Assent i.e. 2 years from 14 December 2001.

15. The information disclosure provisions at sections 19 and 20 of the Anti-Terrorism, Crime and Security Act 2001 are reproduced as Appendix 1.

# Chapter 3

## Safeguards

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### General

1. The Revenue Departments have considerable experience in the secure handling and exchange of confidential information with other public bodies. They already disclose information in a carefully controlled and regulated way through a number of existing disclosure of information provisions with other public bodies. Both Revenue Departments are very conscious of their duty to ensure that all disclosures of confidential information are in accordance with the law. To that end, there are strict legal and administrative safeguards in place.

### Legal safeguards

2. The Inland Revenue has very strict rules on the confidentiality of information. It is legally obliged to keep customers' affairs completely confidential. Information can only be disclosed where legislative provisions permit the disclosure of information or where the customer involved has consented to the disclosure. The approach of HM Customs and Excise is similar, but disclosures may also be made where there is an overriding public interest in doing so.

3. All Inland Revenue staff are legally required by section 6 of the Taxes Management Act 1970 to sign a declaration of secrecy. Similarly, all HM Customs and Excise staff are legally required to sign a declaration of secrecy under the provisions of the Official Secrets Act 1989.

4. Furthermore, the staff of both Revenue Departments are bound by section 182 of Finance Act 1989. This makes any unauthorised disclosure of information by any member of staff of either Revenue Department a criminal offence. Conviction may lead to a fine, imprisonment for up to two years, or both. Exceptions to these rules arise only in very restricted circumstances, such as where there is lawful authority permitting disclosure of information.

5. The Anti-Terrorism, Crime and Security Act 2001 incorporates specific legal safeguards with respect to the disclosure of information provisions.

- The information disclosure provisions are permissive i.e. the Revenue Departments will have the power but not an obligation to disclose information. All disclosures will be evaluated based on the facts of each particular case to ensure that they conform to the provisions set out at sections 19 and 20.
- The provisions specifically set out the purposes for which the Revenue Departments will be permitted to provide information. They allow the Inland Revenue and HM Customs and Excise to disclose confidential information for the

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purposes of assisting criminal investigations or proceedings whether in the United Kingdom or abroad, including whether these investigations or proceedings should be initiated or brought to an end. They also allow the Revenue Departments to disclose information to the intelligence services for the purposes of carrying out any of those services' functions. Information cannot be disclosed for any other purposes.

- There is a legal obligation on the Revenue Departments to ensure that each disclosure of information made under the provisions is proportionate to the aim to be achieved by the disclosure. A very simple example may help to illustrate this safeguard. If the police were trying to establish the address of a potential suspect in a criminal investigation, it would not be proportionate for the particular Revenue Department to provide the police with detailed information about the individual's tax affairs. However, given that the cases may range from the very straightforward to the highly complex, it is not possible to establish clear and unambiguous criteria as to what counts as "proportionate" disclosure. This must depend on the facts of each particular case put to the relevant Revenue Department.
- Information cannot be disclosed by the relevant Revenue Department except by, or with the authority of, their respective Commissioners i.e. members of the Board of the relevant Revenue Department. Although in practice the Commissioners normally delegate their authority to make disclosures of information to appropriate members of staff.
- The provisions also clearly provide that the information disclosed by the Revenue Departments can only be used for specified purposes. The recipients cannot use the information for any other purposes.
- The recipients of information from the Revenue Departments will only be able to further disclose that information for the purposes set out in the provisions, and then only with the permission of the relevant Revenue Department.
- The Government has made a statement, under section 19(1)(a) of the Human Rights Act 1998, that the information disclosure provisions are compatible with the European Convention on Human Rights. Furthermore, as "public authorities" within the meaning of section 6 of the Human Rights Act 1998, the Revenue Departments are legally required to exercise the provisions in a way which is compatible with the European Convention on Human Rights. In particular, disclosures should only be made where the circumstances make the disclosure necessary and proportionate. This further strengthens the "proportionality" safeguard at section 19(3).

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### Safeguards

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- The Revenue Departments are also legally required to comply with any limitations imposed by the Data Protection Act 1998.

#### **Interaction between the Human Rights Act 1998 and the Data Protection Act 1998**

6. The Revenue Departments are public authorities within the meaning of section 6 of the Human Rights Act 1998. This means that they will be legally required to exercise the information disclosure provisions in a way that is compatible with the European Convention on Human Rights. In order to comply with the Human Rights Act 1998, they must ensure that any disclosure is:

- made for one of the purposes set out in the information disclosure provisions;
- necessary for one of the purposes set out in Article 8 of Schedule 1 to the Human Rights Act 1998; and
- proportionate to the purpose for which the information is required.

7. A disclosure must not be made unless all these requirements are satisfied. In all but the most exceptional cases, disclosures under these provisions will be made either by a public authority, to a public authority or between public authorities. Each of these public bodies must fulfill their legal obligations under the Human Rights Act 1998 to make disclosures only where it is necessary and proportionate. Article 8 of Schedule 1 to the Human Rights Act 1998 is reproduced as Appendix 2 to this Code.

8. Disclosures of information under the provisions in the Anti-Terrorism, Crime and Security Act 2001 must comply with the data protection principles and all other requirements of the Data Protection Act 1998. The eight data protection principles are reproduced as Appendix 3. The Data Protection Act 1998 also provides a framework for the disclosure of personal information, acting as a filter on what can be disclosed and requiring an assessment of the proportionality of disclosing the information. With respect to the disclosure of information overseas, the eighth data protection principle (Schedule 1, Part I) of the Data Protection Act 1998 provides that personal information is not to be transferred outside the European Economic Area<sup>1</sup> unless the country in question ensures an adequate level of protection for the rights and freedoms of people in relation to the processing of personal information about them.

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<sup>1</sup> The European Economic Area consists of the 15 member states of the European Union (Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain, Sweden and the United Kingdom) and three out of the four European Free Trade Association (EFTA) countries, namely Norway, Iceland and Liechtenstein. Switzerland, while being a member of EFTA is not a party to the European Economic Area, having voted against membership in December 1992.

## Chapter 3

### Safeguards

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9. Taken together, the interaction between the Human Rights Act 1998 and the Data Protection Act 1998 will ensure that the disclosure of information either within the UK or overseas is not permitted in inappropriate cases. In effect, the Revenue Departments will not disclose information under these provisions to overseas jurisdictions which do not offer an adequate level of protection to that offered within the United Kingdom by the Data Protection Act 1998 and the Human Rights Act 1998.

#### **Administrative safeguards**

10. As mentioned earlier, both Revenue Departments have considerable experience in the secure handling and exchange of confidential information. In addition to the legal safeguards described above, there are a range of administrative safeguards in both Revenue Departments to ensure that disclosures are made in accordance with the law.

11. The Revenue Departments will negotiate Memoranda of Understanding (MoUs) with the police and other law enforcement bodies to ensure that disclosures of information take place in a controlled and regulated manner, and can be seen to be in accordance with the law. The proposed MoUs will include the following administrative safeguards.

- All potential recipients of information will have to demonstrate that they have a legitimate interest, and that the information requested is needed for the specific purposes set out in the information disclosure provisions.
- Information requests will be handled by authorised staff only.
- Requests for information and the respective responses will be in writing. This ensures that internal audit staff can verify compliance with the law and the security protocols for the exchange of information.
- Police and law enforcement bodies will be required to give undertakings that they will make all necessary arrangements to protect the confidentiality of the information disclosed to them under the provisions.

12. The Revenue Departments do not propose to authorise all their staff to disclose information under these provisions. We envisage that only limited numbers of staff will be authorised to disclose. All authorised officers will receive detailed training and guidance so that they are fully aware of the security protocols, conditions and safeguards necessary to operate the provisions fairly and lawfully. Furthermore, they will not disclose "bulk" information (batches of data matching certain criteria produced in response to a general request) to the police and other law enforcement bodies under these provisions. Disclosure of information will be on a case-by-case basis.

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13. The Inland Revenue Liaison Unit in London currently handling the disclosure of information to the police under court production orders and under international agreements will be the primary handling point for disclosures under these provisions. The Inland Revenue office in Cardiff handling the distribution of taxes information will deal with less substantial disclosures.

14. HM Customs and Excise law enforcement responsibilities include anti-smuggling operations which take place at ports and airports around the country. Their National Co-ordination Unit based in London (until mid-May) and Ipswich (from mid-May) will act as the central clearing house for all disclosures by HM Customs and Excise.

15. In all cases, disclosures will be made only by staff who are appropriately trained, and are under the supervision of senior managers.

16. Both Departments have well-established and publicised complaints procedures. More information about the handling of complaints is contained in Chapter Four.

## Chapter 4

# Complaints Handling

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### Internal process

1. If you have a complaint arising out of a disclosure of information under the provisions in the Act, you will initially need to go through the internal complaints process for the relevant Revenue Department.
2. For the Inland Revenue, you should contact the officer in charge of your own Tax Office with the relevant details. If the officer cannot settle the complaint, you should contact the Inland Revenue Controller responsible for the area dealing with your tax affairs. Our leaflets IR120 '*You and the Inland Revenue*' tells you how to do that. It is available from any Tax Enquiry Centre or Tax Office. If the Controller does not settle your complaint to your satisfaction, you can ask the Adjudicator to look into it and recommend appropriate action.
3. In the case of HM Customs and Excise, you should first contact the office which made the disclosure and ask them to look into your complaint. You should also ask for a copy of our Notice 1000, "*Complaints and putting things right: our code of practice*". This notice tells you about our procedures for handling complaints, and the standards which you can expect us to apply. If the office concerned does not resolve the complaint to your satisfaction you can refer the matter to the Adjudicator to look into it and recommend appropriate action.

### The Adjudicator

4. The Adjudicator deals with complaints about the Inland Revenue, including the National Insurance Contributions Office and the Valuation Office Agency, and HM Customs & Excise. She acts as an independent and impartial referee where the department in question has not been able to satisfactorily resolve a complaint and her services are free. The address is:

The Adjudicator's Office  
Haymarket House  
28 Haymarket  
London SW1Y 4SP  
Telephone: 020 7930 2292  
Fax: 020 7930 2298.

### The Parliamentary Commissioner for Administration

5. You can also take your complaint to the independent Parliamentary Commissioner for Administration. The Parliamentary Commissioner for Administration (or Parliamentary Ombudsman as he is commonly known) deals with

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### Complaints Handling

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complaints about maladministration by public bodies. Any complaint must be made via a Member of Parliament. The Ombudsman seeks to establish whether a public body has acted correctly and fairly in carrying out its interpretation of the law. Cases for investigation may include those where a public authority is alleged to have done something in the wrong way, done something they should not have done or failed to do something which they should have done. The Ombudsman can recommend a variety of remedies, including the payment of compensation to complainants and the revision, adherence to, or clarification, of administrative procedures. Further information can be obtained from:

The Office of the Parliamentary Commissioner for Administration  
Millbank Tower  
Millbank  
London SW1P 4QP  
Telephone: 020 7217 4163  
Fax: 020 7217 4160.

#### **The Information Commissioner**

6. The Information Commissioner – formerly the Data Protection Commissioner – is an independent officer who reports directly to Parliament. The Commissioner's main duty under the Data Protection Act 1998 is to promote good practice. Steps which she may take to achieve this include:

- promoting compliance with the principles of the Data Protection Act;
- encouraging the development of codes of practice to help data users comply with these principles;
- establishing and maintaining a register of data users and computer bureaux and making it publicly available;
- considering requests for assessment, and
- where appropriate, the Commissioner has powers under the Act to serve notices requiring information to be provided, to take enforcement action where the Act is not being complied with, to enter and inspect premises and to prosecute offenders.

7. Individuals are entitled to complain to the Commissioner if they believe that the Data Protection Act 1998 or their rights under the Act have been breached. The Commissioner's address is:

The Office of the Information Commissioner  
Wycliffe House  
Water Lane

## Chapter 4

### Complaints Handling

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Wilmslow  
Cheshire  
SK9 5AF  
Information Line: 01625 545745

8. Both Revenue Departments incorporate Data Protection statements on their major forms which seek information from living individuals. These Data Protection statements are reproduced as Appendix 4.

## Appendix 1

### Sections 19 & 20 Anti-Terrorism, Crime and Security Act 2001

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#### Section 19: Disclosure of information held by revenue departments

(1) This section applies to information which is held by or on behalf of the Commissioners of Inland Revenue or by or on behalf of the Commissioners of Customs and Excise, including information obtained before the coming into force of this section.

(2) No obligation of secrecy imposed by statute or otherwise prevents the disclosure, in accordance with the following provisions of this section, of information to which this section applies if the disclosure is made –

- (a) for the purpose of facilitating the carrying out by any of the intelligence services of any of that service's functions;
- (b) for the purposes of any criminal investigation whatever which is being or may be carried out, whether in the United Kingdom or elsewhere;
- (c) for the purposes of any criminal proceedings whatever which have been or may be initiated, whether in the United Kingdom or elsewhere;
- (d) for the purposes of the initiation or bringing to an end of any such investigation or proceedings; or
- (e) for the purpose of facilitating a determination of whether any such investigation or proceedings should be initiated or brought to an end.

(3) No disclosure of information to which this section applies shall be made by virtue of this section unless the person by whom the disclosure is made is satisfied that the making of the disclosure is proportionate to what is sought to be achieved by it.

(4) Information to which this section applies shall not be disclosed by virtue of this section except by the Commissioners by or on whose behalf it is held or with their authority.

(5) Information obtained by means of a disclosure authorised by subsection (2) shall not be further disclosed except –

- (a) for a purpose mentioned in that subsection; and
- (b) with the consent of the Commissioners by whom or with whose authority it was initially disclosed;

and information so obtained otherwise than by or on behalf of any of the intelligence services shall not be further disclosed (with or without such consent) to any of those services, or to any person acting on behalf of any of those services, except for a purpose mentioned in paragraphs (b) to (e) of that subsection.

## Appendix 1

### Sections 19 & 20 Anti-Terrorism, Crime and Security Act 2001

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(6) A consent for the purposes of subsection (5) may be given either in relation to a particular disclosure or in relation to disclosures made in such circumstances as may be specified or described in the consent.

(7) Nothing in this section authorises the making of any disclosure which is prohibited by any provision of the Data Protection Act 1998 (c. 29).

(8) References in this section to information which is held on behalf of the Commissioners of Inland Revenue or of the Commissioners of Customs and Excise include references to information which –

(a) is held by a person who provides services to the Commissioners of Inland Revenue or, as the case may be, to the Commissioners of Customs and Excise; and

(b) is held by that person in connection with the provision of those services.

(9) In this section "intelligence service" has the same meaning as in the Regulation of Investigatory Powers Act 2000 (c. 23).

(10) Nothing in this section shall be taken to prejudice any power to disclose information which exists apart from this section.

#### Section 20: Interpretation of Part 3

(1) In this Part –

"criminal investigation" means an investigation of any criminal conduct, including an investigation of alleged or suspected criminal conduct and an investigation of whether criminal conduct has taken place;

"information" includes –

(a) documents; and

(b) in relation to a disclosure authorised by a provision to which section 17 applies, anything that falls to be treated as information for the purposes of that provision;

"public authority" has the same meaning as in section 6 of the Human Rights Act 1998 (c. 42); and

"subordinate legislation" has the same meaning as in the Interpretation Act 1978 (c. 30).

## Appendix 1

### Sections 19 & 20 Anti-Terrorism, Crime and Security Act 2001

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(2) Proceedings outside the United Kingdom shall not be taken to be criminal proceedings for the purposes of this Part unless the conduct with which the defendant in those proceedings is charged is criminal conduct or conduct which, to a substantial extent, consists of criminal conduct.

(3) In this section –

"conduct" includes acts, omissions and statements; and

"criminal conduct" means any conduct which –

(a) constitutes one or more criminal offences under the law of a part of the United Kingdom; or

(b) is, or corresponds to, conduct which, if it all took place in a particular part of the United Kingdom, would constitute one or more offences under the law of that part of the United Kingdom.

## **Appendix 2**

### **Article 8 of Schedule 1, Human Rights Act 1998**

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#### **Right to respect for private and family life**

Everyone has the right to respect for his private and family life, his home and his correspondence.

There shall be no interference by a public authority with the exercise of this right except such as is in accordance with the law and is necessary in a democratic society in the interests of national security, public safety or the economic well-being of the country, for the prevention of disorder or crime, for the protection of health or morals, or for the protection of the rights and freedoms of others.

## Appendix 3

### Data Protection Principles

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1. Personal data shall be processed fairly and lawfully and, in particular, shall not be processed unless-
  - (a) at least one of the conditions in Schedule 2 is met, and
  - (b) in the case of sensitive personal data, at least one of the conditions in Schedule 3 is also met.
2. Personal data shall be obtained only for one or more specified and lawful purposes, and shall not be further processed in any manner incompatible with that purpose or those purposes.
3. Personal data shall be adequate, relevant and not excessive in relation to the purpose or purposes for which they are processed.
4. Personal data shall be accurate and, where necessary, kept up to date.
5. Personal data processed for any purpose or purposes shall not be kept for longer than is necessary for that purpose or those purposes.
6. Personal data shall be processed in accordance with the rights of data subjects under this Act.
7. Appropriate technical and organisational measures shall be taken against unauthorised or unlawful processing of personal data and against accidental loss or destruction of, or damage to, personal data.
8. Personal data shall not be transferred to a country or territory outside the European Economic Area unless that country or territory ensures an adequate level of protection for the rights and freedoms of data subjects in relation to the processing of personal data.

## Appendix 4

# Data Protection Statements

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### Inland Revenue

The Inland Revenue is a Data Controller under the Data Protection Act. We hold information for the purposes of taxes, social security contributions, tax credits and certain other statutory functions as assigned by Parliament. The information we hold may be used for any of the Inland Revenue's functions.

We may get information about you from others or we may give information to them. If we do, it will only be as the law permits, to

- check accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you as well as by others such as other government departments and agencies and overseas tax authorities. We will not give information about you to anyone outside the Inland Revenue unless the law permits us to do so.

### HM Customs and Excise

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways.

These third parties may include the police, other government departments and agencies.