



Statistics and Registration Service Act 2007

2007 CHAPTER 18

PART 1

THE STATISTICS BOARD

Information sharing

45 Information held by HMRC

- (1) The Commissioners for Her Majesty's Revenue and Customs or an officer of Revenue and Customs may, subject to this section, disclose to the Board any information held by the Revenue and Customs in connection with any function of the Revenue and Customs.
- (2) Information may only be disclosed under subsection (1) if the Commissioners are satisfied that the Board requires it to enable it to exercise one or more of its functions^{F1}
- [^{F2}(2A) In determining whether the condition in subsection (2) is met the Commissioners must have regard to any views of the Board which have been communicated to them.]
- (3) Information disclosed under subsection (1) may only be used by the Board for the purposes of any one or more of its functions^{F3}
- [^{F4}(3A) Information disclosed under subsection (1) may not be used by the Board for the purposes of its function under section 22 (statistical services) except with the consent of the Commissioners.]
- (4) Information disclosed under subsection (1) may not be disclosed by the Board to any person except with the consent of the Commissioners.
- [^{F5}(4A) In disclosing information under subsection (1), the Commissioners or an officer of Revenue and Customs must have regard to the following codes of practice issued by

Changes to legislation: There are currently no known outstanding effects for the Statistics and Registration Service Act 2007, Section 45. (See end of Document for details)

the Information Commissioner under [^{F6}section 128 of the Data Protection Act 2018], so far as they apply to the information in question—

- (a) any code which makes provision about the identification and reduction of the risks to privacy of a proposal to disclose information;
- (b) any code which makes provision about the information to be provided to data subjects (within the meaning of that Act) about the use to be made of information collected from them.

(4B) The duty in subsection (4A) to have regard to a code of practice does not affect any other requirement for the Commissioners or an officer of Revenue and Customs to have regard to a code of practice under [^{F7}the Data Protection Act 2018] in disclosing the information.

(4C) In determining how to comply with the duty in subsection (4A) the Commissioners or the officer of Revenue and Customs must have regard to any views of the Board which are communicated to the Commissioners or the officer.]

^{F8}(5)

(6) In subsection (1) the references to “the Revenue and Customs” are to either or both of—

- (a) the Commissioners;
- (b) officers of Revenue and Customs.

Textual Amendments

- F1** Words in s. 45(2) omitted (31.7.2017) by virtue of [Digital Economy Act 2017 \(c. 30\)](#), **ss. 78(2)**, 118(4); [S.I. 2017/765](#), [reg. 2\(t\)](#)
- F2** S. 45(2A) inserted (31.7.2017) by [Digital Economy Act 2017 \(c. 30\)](#), **ss. 78(3)**, 118(4); [S.I. 2017/765](#), [reg. 2\(t\)](#)
- F3** Words in s. 45(3) omitted (31.7.2017) by virtue of [Digital Economy Act 2017 \(c. 30\)](#), **ss. 78(4)**, 118(4); [S.I. 2017/765](#), [reg. 2\(t\)](#)
- F4** S. 45(3A) inserted (31.7.2017) by [Digital Economy Act 2017 \(c. 30\)](#), **ss. 78(5)**, 118(4); [S.I. 2017/765](#), [reg. 2\(t\)](#)
- F5** S. 45(4A)-(4C) inserted (31.7.2017) by [Digital Economy Act 2017 \(c. 30\)](#), **ss. 78(6)**, 118(4); [S.I. 2017/765](#), [reg. 2\(t\)](#)
- F6** Words in s. 45(4A) substituted (25.5.2018) by [Data Protection Act 2018 \(c. 12\)](#), s. 212(1), **Sch. 19 para. 134(2)** (with [ss. 117, 209, 210](#)); [S.I. 2018/625](#), [reg. 2\(1\)\(g\)](#)
- F7** Words in s. 45(4B) substituted (25.5.2018) by [Data Protection Act 2018 \(c. 12\)](#), s. 212(1), **Sch. 19 para. 134(3)** (with [ss. 117, 209, 210](#)); [S.I. 2018/625](#), [reg. 2\(1\)\(g\)](#)
- F8** S. 45(5) omitted (31.7.2017) by virtue of [Digital Economy Act 2017 \(c. 30\)](#), **ss. 78(7)**, 118(4); [S.I. 2017/765](#), [reg. 2\(t\)](#)

Commencement Information

- I1** S. 45 in force at 1.4.2008 by [S.I. 2008/839](#), **art. 2**

Changes to legislation:

There are currently no known outstanding effects for the Statistics and Registration Service Act 2007, Section 45.