



Information Commissioner's Office

Promoting public access to official information
and protecting your personal information

Data Protection Good Practice Note

Disclosures of personal information under the Taxes Management Act 1970

This guidance aims to clarify the data protection implications of disclosures of information requested under the Taxes Management Act 1970, as amended (the TMA 1970). It is aimed at those organisations who do not routinely receive requests under this legislation.

The situation

We have received a number of enquiries from organisations who have received requests from HM Revenue and Customs (HMRC) asking them to provide information under the TMA 1970. Some of this will be personal information and there have been concerns about breaches of the Data Protection Act 1998 (the DPA 1998). Many enquirers believe incorrectly that, under the Act, they cannot disclose this personal information unless they have the consent of the person the information is about.

HMRC have extensive statutory powers under the TMA 1970 which require certain organisations to supply them with information about various categories of people. This legislation applies to private organisations, local authorities and other public bodies.

These sections of the TMA 1970 do not require HMRC to name specific people and so provide a more general power, for example, to request information about a class or group such as 'landlords' or 'persons who have been the holder of a licence'. HMRC often request bulk information about many individuals.

The data protection rules

The DPA 1998 does not prevent you from disclosing personal information to third party organisations such as HMRC. Section 35 of the DPA 1998 allows you to disclose personal information where the disclosure is required under law or by the order of a court. So if you are required to disclose personal information under HMRC legislation, it will not breach the Act. This is likely to be the case even though the individual may object to the disclosure, may not have consented to the disclosure, or may not be aware that the disclosure is to take place.

We cannot provide specific advice about the extent and application of taxation legislation and if you have any doubts about the scope of the powers to request the information in your specific circumstances, then you should contact HMRC directly and ask them to clarify the powers they have cited when writing to you.

If you routinely disclose information to HMRC, you should also make sure that your notification entry with the Information Commissioner includes these disclosures.

More information

If you need any more information about this or any other aspect of data protection, please contact us.

Phone: 08456 30 60 60 (Lo-call rate)
01625 54 57 45 (National rate)

E-mail: please use the online enquiry form on our website

Website: www.ico.gov.uk