HMRC - NMWM16020 - Duty Of Confidentiality And The Declaration Of Confidentiality

Relevant legislation

The legislation that applies to this page is as follows:

Commissioners for Revenue and Customs Act 2005, section 18

General

The Commissioners for Revenue and Customs Act 2005 established HM Revenue & Customs (NMWM02030). The Act also made provision for the conduct of staff in relation to confidentiality.

Section 18 of the Commissioners for Revenue and Customs Act 2005 makes it clear that you must not give (‘disclose’) HM Revenue & Customs information to anyone, unless you have lawful authority to do so. This includes other Government departments and their agencies, local authorities, the police or any other public body (NMWM16010).

Care must also be taken to protect confidentiality when obtaining information from third parties (NMWM16400) and when on the telephone (NMWM16410).

There are criminal and other sanctions for those who disclose information without lawful authority to do so (NMWM16030).

All new staff must sign a declaration of confidentiality upon entering the Department, as stipulated in section 3 Commissioners for Revenue and Customs Act 2005. This will have been provided in the Manager’s Induction Pack.

Always consult your line manager if you are in any doubt whether or not information can be lawfully disclosed.

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