

File - MM (13)

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- 7 APR 2005

Regional Business Services North
VAT Enquiries

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HM Customs and Excise
Business Services and Taxes

Your ref

Information Commission
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF

Our ref CH300128

5th April 2005

VAT REGISTRATION 603 2114 06

Dear Sir

I am writing with reference to your letter dated 31/03/05 concerning J J Services.

Unfortunately, it is an offence under section 182 of the Finance Act 1989 to disclose taxpayers information to a third party without lawful authority.

Disclosure of VAT information about individual traders or businesses to a third party covers information which is given to the Department by registered traders either voluntarily or because there is a legal obligation to do so. The general rule is that all information obtained by the Department:

- 1) is confidential
- 2) is to be used only for the purpose for which it was obtained ;
- 3) Must not be disclosed to a third party.

Accordingly I am unable to supply you with the information you have requested.

However I can confirm that the above is a valid VAT registration number. This confirmation is not be regarded as an authorisation by this department for you to enter into commercial transactions with this trader and any input claims you make may be subject to subsequent verification.

Yours faithfully

[Redacted signature box]

H Clarke (Mrs)
Officer of Customs and Excise

Web: www.hmce.gov.uk
National Advice Service: 0845 010 9000

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Crown servant"
and "government
contractor".

- 12.—(1) In this Act "Crown servant" means—
- (a) a Minister of the Crown;
 - (b) a person appointed under section 8 of the 1973 c. 36 Northern Ireland Constitution Act 1973 (the Northern Ireland Executive etc.);
 - (c) any person employed in the civil service of the Crown, including Her Majesty's Diplomatic Service, Her Majesty's Overseas Civil Service, the civil service of Northern Ireland and the Northern Ireland Court Service;
 - (d) any member of the naval, military or air forces of the Crown, including any person employed by an association established for the purposes of the 1980 c. 9 Reserve Forces Act 1980;
 - (e) any constable and any other person employed or appointed in or for the purposes of any police force (including a police force within the meaning of the 1970 c. 9 (N.I.) Police Act (Northern Ireland) 1970);
 - (f) any person who is a member or employee of a prescribed body or a body of a prescribed class and either is prescribed for the purposes of this paragraph or belongs to a prescribed class of members or employees of any such body;
 - (g) any person who is the holder of a prescribed office or who is an employee of such a holder and either is prescribed for the purposes of this paragraph or belongs to a prescribed class of such employees.

(2) In this Act "government contractor" means, subject to subsection (3) below, any person who is not a Crown servant but who provides, or is employed in the provision of, goods or services—

- (a) for the purposes of any Minister or person mentioned in paragraph (a) or (b) of subsection (1) above, of any of the services, forces or bodies mentioned in that subsection or of the holder of any office prescribed under that subsection; or
- (b) under an agreement or arrangement certified by the Secretary of State as being one to which the government of a State other than the United Kingdom or an international organisation is a party or which is subordinate to, or made for the purposes of implementing, any such agreement or arrangement.

(3) Where an employee or class of employees of any body, or of any holder of an office, is prescribed by an order made for the purposes of subsection (1) above—

- (a) any employee of that body, or of the holder of that

office, who is not prescribed or is not within the prescribed class; and

(b) any person who does not provide, or is not employed in the provision of, goods or services for the purposes of the performance of those functions of the body or the holder of the office in connection with which the employee or prescribed class of employees is engaged, shall not be a government contractor for the purposes of this Act.

182.—(1) A person who discloses any information which he holds or has held in the exercise of tax functions is guilty of an offence if it is information about any matter relevant, for the purposes of those functions, to tax or duty in the case of any identifiable person.

(2) In this section "tax functions" means functions relating to tax or duty—
(a) of the Commissioners, the Board and their officers,
(b) of any person carrying out the administrative work of any tribunal mentioned in subsection(3) below, and
(c) of any other person providing, or employed in the provision of, services to any person mentioned in paragraph(a) or(b) above.

(3) The tribunals referred to in subsection(2)(b) above are—
(a) the General Commissioners and the Special Commissioners,
(b) any value added tax tribunal,
(c) any referee or board of referees appointed for the purposes of section 80(3) of the 1970 c. 9.Taxes Management Act 1970 or under section 26(7) of the 1968 c. 3.Capital Allowances Act 1968, and
(d) any tribunal established under section 463 of the Taxes Act 1970 or section 706 of the Taxes Act 1988.

(4) A person who discloses any information which—
(a) he holds or has held in the exercise of functions—
(i) of the Comptroller and Auditor General and any member of the staff of the National Audit Office, or
(ii) of the Parliamentary Commissioner for Administration and his officers,
(b) is, or is derived from, information which was held by any person in the exercise of tax functions, and
(c) is information about any matter relevant, for the purposes of tax functions, to tax or duty in the case of any identifiable person,
is guilty of an offence.

(5) Subsections(1) and(4) above do not apply to any disclosure of information—
(a) with lawful authority,
(b) with the consent of any person in whose case the information is about a matter relevant to tax or duty, or
(c) which has been lawfully made available to the public before the disclosure is made.

(6) For the purposes of this section a disclosure of any information is made with lawful authority if, and only if, it is made—
(a) by a Crown servant in accordance with his official duty,
(b) by any other person for the purposes of the function in the exercise of which he holds the information and without contravening any restriction duly imposed by the person responsible,

(c) to, or in accordance with an authorisation duly given by, the person responsible,

(d) in pursuance of any enactment or of any order of a court, or

(e) in connection with the institution of or otherwise for the purposes of any proceedings relating to any matter within the general responsibility of the Commissioners or, as the case requires, the Board,

and in this subsection "the person responsible" means the Commissioners, the Board, the Comptroller or the Parliamentary Commissioner, as the case requires.

(7) It is a defence for a person charged with an offence under this section to prove that at the time of the alleged offence—

(a) he believed that he had lawful authority to make the disclosure in question and had no reasonable cause to believe otherwise, or

(b) he believed that the information in question had been lawfully made available to the public before the disclosure was made and had no reasonable cause to believe otherwise.

(8) A person guilty of an offence under this section is liable—

(a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine or both, and

(b) on summary conviction, to imprisonment for a term not exceeding six months or a fine not exceeding the statutory maximum or both.

(9) No prosecution for an offence under this section shall be instituted in England and Wales or in Northern Ireland except—

(a) by the Commissioners or the Board, as the case requires, or

(b) by or with the consent of the Director of Public Prosecutions or, in Northern Ireland, the Director of Public Prosecutions for Northern Ireland.

(10) In this section—

"the Board" means the Commissioners of Inland Revenue,

"the Commissioners" means the Commissioners of Customs and Excise,

"Crown servant" has the same meaning as in the 1989 c. 6 .Official Secrets Act 1989, and

"tax or duty" means any tax or duty within the general responsibility of the Commissioners or the Board.

(11) In this section—

(a) references to the Comptroller and Auditor General include the Comptroller and Auditor General for Northern Ireland,

(b) references to the National Audit Office include the Northern Ireland Audit Office, and

(c) references to the Parliamentary Commissioner for Administration include the Health Service Commissioner for England, the Health Service Commissioner for Wales, the Health Service Commissioner for Scotland, the

Northern Ireland Parliamentary Commissioner for Administration and the
Northern Ireland Commissioner for Complaints.

(12) This section shall come into force on the repeal of section 2 of the 1911
c. 28. Official Secrets Act 1911.