

Disclosure Orders against the Inland Revenue

Guidance from the President's Office

The Inland Revenue is bound by strict statutory confidentiality obligations which have created difficulties in complying with orders for disclosure of information made against it. The President has agreed with the Solicitor of the Inland Revenue new procedures to ensure that orders for disclosure of information such as addresses are complied with and are compatible with the Inland Revenue's confidentiality obligations. The Inland Revenue has agreed to comply with all disclosure orders made against it provided they are made in the inherent jurisdiction of the High Court (and therefore no specific Act is cited on the face of the order).

The order should be in the form EX670, and can be made by any of the following classes of judge:

- High Court judge
- Deputy High Court judge
- A section 9 judge
- A district judge of the Principal Registry of the Family Division of the High Court
- A district judge of any District Registry of the Family Division of the High Court

If an application for an order arises in proceedings brought in a court other than a District Registry of the High Court, the application must be transferred, even if only temporarily for the purposes of the application. This will be a judicial decision, and the costs of such transfer will be costs in the proceeding.

Following recent departmental changes, one order made against the Inland Revenue will now provide the court with access to records held in relation to:

- income tax and national insurance contributions;
- the Tax Credits Office;
- the Child Benefit Office;
- provision of valuation services for rating and council tax; and
- collection of student loan repayments.

All disclosure orders against the Inland Revenue should be sent to the following addresses:

- Where the request is for information about an *adult*, it should be sent to: Inland Revenue, National Insurance Contributions Office, Special Section A, Longbenton, Newcastle upon Tyne NE98 1YX;
- Where the request is for information about a *child* (which may include information about the whereabouts of the relevant adult in receipt of child benefit), it should be sent to: Child Benefits Office (GB) Internal Security, Waterview Park, District 15, Mandarin Way, Paterson, Washington NE38 8QA.

Ananda Hall
Family Division Lawyer
18th November 2003