
2 Publication by HMRC of information about tax avoidance schemes

- (1) If an authorised officer suspects that a proposal or arrangements are a relevant proposal or relevant arrangements the officer may arrange for the publication of any information (including documents) the officer considers appropriate for the purposes of –
 - (a) informing taxpayers about risks associated with, or concerns the officer has about, the proposal or arrangements, or
 - (b) protecting the public revenue.
- (2) The information that may be published includes information (including documents) identifying or about any person –
 - (a) who is or has been, or who the officer suspects is or has been, a promoter or a connected person in relation to the proposal or arrangements, or
 - (b) who has or has had, or who the officer suspects has or has had, any other role in relation to making the proposal or arrangements available.
- (3) The information may be published in such manner as the officer considers appropriate, including by communicating it to particular persons.
- (4) No information may be published under this section that identifies a person other than a person within subsection (2).
- (5) If an authorised officer intends to publish information under this section that identifies a person, an officer of Revenue and Customs must –
 - (a) notify the person, and
 - (b) give the person 30 days from that notification in which to make representations about whether or not the information should be published.
- (6) Before arranging for the publication of information under this section identifying a person, an authorised officer must have regard to any representations received in accordance with subsection (5).
- (7) An authorised officer must amend or withdraw information published under this section if the officer subsequently considers it to be incorrect or misleading in a significant respect.
- (8) Nothing in this section authorises a disclosure of information if the disclosure would contravene the data protection legislation or would be prohibited by the investigatory powers legislation (but in determining whether a disclosure would do either of those things, the power conferred by this section is to be taken into account).
- (9) In subsection (8) –
 - “the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act);
 - “the investigatory powers legislation” means Parts 1 to 7 and Chapter 1 of Part 9 of the Investigatory Powers Act 2016.
- (10) Nothing in this section limits the circumstances in which information may be disclosed under section 18(2) of the Commissioners for Revenue and Customs Act 2005 or under any other enactment or rule of law.
- (11) For the purposes of this section, a person is a connected person if the person is –

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- (a) involved in the promotion of the proposal or arrangements;
 - (b) a director, manager, secretary or other similar officer of the promoter;
 - (c) a person who controls or has significant influence over the promoter (within the meaning of Part 2 of Schedule 34 to FA 2014);
 - (d) an employee or shareholder of the promoter;
 - (e) in the case of a proposal or arrangements that involve a trust, a settlor, trustee or beneficiary of the trust, or other person involved in the administration of the trust.
- (12) In this section “authorised officer” means an officer of Revenue and Customs who is, or is a member of a class of officers who are, authorised by the Commissioners for the purposes of this section.
- (13) Expressions used in Part 5 of FA 2014 have the same meaning in this section as in that Part, unless the contrary intention appears (and, in particular, see sections 234 and 235 of FA 2014 for the meanings of “relevant proposal”, “relevant arrangements” and “promoter”).