1 Publishing details of deliberate defaulters

(1) In section 94 of FA 2009 (details of deliberate defaulters), in subsection (4)—

(a) omit paragraphs (d) and (e) (and the "and" after paragraph (e));

(b) after paragraph (f) insert ",

(g) details of the inaccuracy, failure or action giving rise to the penalty or penalties, and

(h) details of the penalty or penalties".

(2) After that section insert—

"94A Publishing details of company officers

(1) The Commissioners may publish information on a person ("the officer") if—

(a) the requirements in section 94(1) and (2) are met in relation to one or more relevant tax penalties incurred by a company,

(b) information relating to the company is published by virtue of that section,

(c) the officer has been given a notice under paragraph 19 of Schedule 24 to FA 2007 or paragraph 22 of Schedule 41 to FA 2008 making the officer liable to pay a portion of the penalty (or, if the company incurred more than one penalty, of any of them), and

(d) the amount (or, if the notice specifies portions of more than one penalty, the aggregate amount) which the officer is liable to pay under the notice exceeds £25,000.

(2) The information that may be published is—

(a) the officer's name (including any previous name or pseudonym),

(b) the officer's address,

(c) the officer's position (or former position) in the company,

(d) any other information that the Commissioners consider it appropriate to publish in order to make clear the officer's identity,

(e) details of any inaccuracy, failure or action giving rise to the penalty or penalties of which the officer is liable to pay a portion under the notice,

(f) details of the penalty or penalties, and

(g) the portion of the penalty or penalties which the officer is liable to pay.

(3) Information published under this section may be published in any manner that the Commissioners consider appropriate.

(4) Before publishing any information under this section the Commissioners must—

(a) inform the officer to which it relates that they are considering doing so, and

(b) afford the officer reasonable opportunity to make representations about whether it should be published.

(5) No information may be published under this section before whichever is the later of—

(a) the day when the penalty becomes final (or the latest day when any of the penalties becomes final), and

(b) the day on which the notice to the officer becomes final.

(6) No information may be published under this section for the first time after the end of the period of one year beginning with the later of the two days mentioned in subsection (5).

(7) No information may be published (or continue to be published) under this section after the end of the period of one year beginning with the day on which it is first published.

(8) For the purposes of this section—

(a) when a penalty becomes final is to be determined in accordance with section 94(11), and

(b) a notice becomes final when the time for any appeal or further appeal relating to it expires or, if later, any appeal or final appeal relating to it is finally determined.

(9) The Treasury may by regulations made by statutory instrument vary the amount for the time being specified in subsection (1)(d).

(10) A statutory instrument containing regulations under subsection (9) is subject to annulment in pursuance of a resolution of the House of Commons.

(11) In this section—

"the Commissioners" means the Commissioners for His Majesty's Revenue and Customs;

"relevant tax penalty" has the same meaning as in section 94."

(3) This section has effect in relation to cases where the conduct or failure giving rise to the penalty (or each of the penalties) occurred on or after the day on which this Act is passed.