

APPENDIX 15

Family Division: Disclosure Orders against the Inland Revenue

[21 November 2003]

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 appended hereto, 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
 21st November 2003

SPECIMEN ORDER FOR DISCLOSURE AGAINST THE INLAND REVENUE

In the

Case Number:

The full name(s) of the child(ren): Boy/Girl: Date(s) of Birth:

[Note: Delete this section where not applicable]

Order IN THE MATTER OF THE INHERENT JURISDICTION OF THE HIGH COURT

UPON HEARING [counsel][solicitor](1) for (2),
 the Applicant in this matter, [at a hearing without notice.](3) [and
 [counsel][solicitor](4) for(5),
 the [First](6) Respondent] [and

(7)]

AND UPON the matter being transferred to the High Court for the purposes of this Application only.

THE COURT ORDERS THAT:

1. The Inland Revenue, by its officers, servants or agents shall disclose, in writing, as soon as practicable to the Court Manager [Tipstaff](8) at [(9)] all information in its knowledge or control of the whereabouts of [(10)]
2. The Inland Revenue, by its officers, servants or agents shall not disclose the content of this order or any action they take pursuant to it, to [(11)]
3. There be liberty to the Inland Revenue to apply to vary or discharge this order upon 24 hours notice.

Ordered by (12)

[Mr][Mrs] Justice
[His][Her] Honour Judge [] sitting as a Judge of the High Court
[Mr][Mrs][Ms] [] sitting as a Deputy High Court Judge
District Judge [] of the Principal Registry of the Family
Division
District Judge [] of the [] District Registry of
the High Court

On (13)

The Court Office at [] is open from 10 am to 4.00 pm
on Mondays to Fridays. Please address all correspondence to the Court
Manager.

Form EX Published by the Court Service [11.03]

[Notes]

- (1) Delete as appropriate.
- (2) Insert name of applicant.
- (3) Delete if the hearing did not take place without notice.
- (4) Delete as appropriate.
- (5) Insert name of Respondent.
- (6) Delete if there is only one respondent.
- (7) Insert details where there is more than one respondent.
- (8) Delete where appropriate.
- (9) Insert address of court office
- (10) Insert full name(s) and date(s) of birth of the person(s) whose whereabouts
are sought.
- (11) Insert the name(s) of the person(s) whose whereabouts are sought.
- (12) Delete as appropriate.
- (13) Insert date order made.