

REVIEW: ILLEGAL COSMETICS AND ILLEGALLY IMPORTED FOODS

Briefing Paper: Memorandum of Understanding between HMRC and Local Authorities

The Anti Terrorism, Crime and Security Act 2001 introduced provisions that enable HM Revenue and Customs to disclose information to law enforcement agencies for the purpose of assisting criminal investigations and proceedings. It came into force on 14 December 2001.

Following this, the Inland Revenue (as was) produced a Code of Practice and information could only be disclosed by HM Revenue and Customs to those law enforcement agencies that agreed to abide by the principals outlined in the Code of Practice, as formalised in arrangements and obligations specified in a Memorandum of Understanding.

The Local Authority Co-ordinators on Regulatory Services (LACORS) signed a Memorandum of Understanding (MOU) with the Inland Revenue (as was) on Monday 13 January 2004. In signing the MOU, LACORS was acting on behalf of specified Local Authorities that had formally agreed to the terms of the MOU and Code of Practice. LACORS can add or amend Local Authorities to the list, providing each authority agrees to the terms of the MOU and Code of Practice.

It was recommended that Local Authorities should look at these documents corporately as a wide variety of Local Authority services (e.g. Trading Standards, Environmental Health, Housing Benefits, Planning etc) may want to benefit from the information gateway provided by the MOU. Local Authorities may also be asked to disclose information to HM Revenue and Customs in accordance with the statutory gateways provided by this MOU.

The London Borough of Hillingdon is included on the list of Authorities who have agreed to the terms of the MOU. Garry Coote, Manager of the Fraud Investigation Team is the Authorised signatory for the Borough.

The MOU enables local authorities to request information from HMRC.

The MOU and Code of Practice are available on the LACORS website.

The MOU deals with requests for specific information and these can be dealt with through this gateway.

However, it also establishes the principle of data sharing in the circumstances set out at the previous RESPOC meeting ie allowing collaboration between enforcement agencies. It may be that a regular data sharing between the Imported Food Office and HMRC could be established in a procedure underpinned by the MOU.

It should be noted that "GCSX" e-mail, ie secure e-mail is now available to officers of the Borough and this has overcome previous difficulties in the transmission of intelligence between enforcement agencies.

