



Health Act 2009

2009 CHAPTER 21

PART 3

MISCELLANEOUS

Disclosure of information

36 Disclosure of information by Her Majesty's Revenue and Customs

- (1) This section applies to information held by Her Majesty's Revenue and Customs for the purposes of functions relating to income tax.
- (2) Information to which this section applies may be disclosed by Her Majesty's Revenue and Customs to the persons listed in subsection (3) for use for the purposes of functions in connection with the analysis or dissemination of information relating to the income or expenses of dental practitioners or general medical practitioners.
- (3) The persons are—
 - (a) the Secretary of State;
 - [^{F1}(aa) [^{F2}NHS England];]
 - (b) the Welsh Ministers;
 - (c) the Scottish Ministers;
 - (d) the Department of Health, Social Services and Public Safety in Northern Ireland;
 - (e) persons providing services to or exercising functions on behalf of any of those persons.
- (4) Information may be disclosed under this section only in the form of a summary or collection of information so framed as not to enable information relating to a particular person to be ascertained from it.
- (5) In this section—

“dental practitioner” means a person registered in the dentists register under the Dentists Act 1984 (c. 24);

Changes to legislation: Health Act 2009, Section 36 is up to date with all changes known to be in force on or before 06 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

“general medical practitioner” means a person registered in the General Practitioner Register kept by the General Medical Council.

Textual Amendments

- F1** S. 36(3)(aa) inserted (1.4.2013) by [Health and Social Care Act 2012 \(c. 7\)](#), s. 306(4), [Sch. 5 para. 179](#); [S.I. 2013/160](#), art. 2(2) (with arts. 7-9)
- F2** Words in s. 36 substituted (1.7.2022) by [Health and Care Act 2022 \(c. 31\)](#), s. 186(6), [Sch. 1 para. 1\(1\)\(2\)](#); [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with regs. 13, 29, 30)
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Commencement Information

- I1** S. 36 in force at 19.1.2010 by [S.I. 2010/30](#), [art. 2\(h\)](#)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 2(6)(ca) inserted by [2022 c. 31 Sch. 3 para. 57\(b\)](#)
- s. 2(6)(ea) inserted by [2022 c. 31 Sch. 3 para. 57\(c\)](#)

Commencement Orders yet to be applied to the Health Act 2009

Commencement Orders bringing provisions within this Act into force:

- [S.I. 2011/1255 art. 2](#) amendment to earlier commencing SI 2010/1068 art. 2