



Social Security Act 1973

1973 CHAPTER 38

PART IV

MISCELLANEOUS AND GENERAL

Administration, enforcement, etc.

[89] ^{F1}Disclosure of information by Inland Revenue.

- (1) No obligation as to secrecy imposed by statute or otherwise on persons employed in relation to Inland Revenue shall prevent information obtained in connection with the assessment or collection of income tax under Schedule E from being disclosed to the Secretary of State or the Northern Ireland [^{F2}Ministry] or to an officer of either of them authorised to receive such information, in connection with the operation of any enactment relating to the calculation or collection of [^{F3}state scheme premiums].
- (2) No such obligation as is referred to in subsection (1) above shall prevent information from being disclosed to any member of the Occupational Pensions Board, or an officer of the Board authorised to receive it, in connection with the exercise by the Board of any of their functions.

[^{F4}(2A) No such obligation as is referred to in subsection (1) above shall prevent information from being disclosed to any person whose duty it is to give advice to the Occupational Pensions Board, in so far as the information—

- (a) is required by him solely to enable him to perform that duty adequately; and
- (b) is information which the Occupational Pensions Board have power under any enactment or regulations under any enactment to require any person to provide.]

- (3) [^{F5}Subsections (1), (2) and (2A)]above extend only to disclosure by or under the authority of the Inland Revenue; and information which is the subject of disclosure to any person by virtue of either subsection shall not be further disclosed to any other person, except where the further disclosure is made—

Changes to legislation: There are currently no known outstanding effects for the Social Security Act 1973, Section 89. (See end of Document for details)

- (a) to a person to whom disclosure could by virtue of this section have been made by or under the authority of the Inland Revenue; or
- (b) for the purposes of any proceedings (civil or criminal) in connection with the operation of any enactment relating to the calculation or collection of [^{F3}state scheme premiums];
- (c) ^{F6}

or where the further disclosure is made to the trustees or managers of an occupational pension scheme and relates to a member of the scheme and is made with his consent.

(4) ^{F7}

Textual Amendments

- F1** S. 89 repealed (E.W.S.) (7.2.1994) by 1993 c. 48, s. 188, **Sch. 5 Pt.III** (with s. 6(8)); S.I. 1994/86, **art. 2** and repealed (N.I.) (7.2.1994) by 1993 c. 49, s. 189, **Sch. 4 Pt.I**; S.R. 1994/17, **art. 2**
- F2** Words substituted by Social Security (Consequential Provisions) Act 1975 (c. 18), **Sch. 2**, para. 58, w.e.f. 6.4.75.
- F3** Words substituted by Social Security Pensions Act 1975 (c. 60), **Sch. 4**, para. 30 w.e.f. 7.8.75.
- F4** S. 89(2A) inserted by Social Security Act 1985 (c. 53), **Sch. 5**, para. 2(a), w.e.f. 1.1.86.
- F5** Words substituted by Social Security Act 1985 (c. 53), **Sch. 5**, para. 2(b), w.e.f. 1.1.86.
- F6** S. 89(3)(c) repealed by Social Security Pensions Act 1975 (c. 60), **Sch. 5**
- F7** S. 89(4) repealed by Social Security Pensions Act 1975 (c. 60), **Sch. 5**

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