



# Finance Act 1989

## 1989 CHAPTER 26

### PART III

#### MISCELLANEOUS AND GENERAL

##### *Miscellaneous*

#### [<sup>F1</sup>181 **Broadcasting: additional payments by programme contractors.**

- (1) <sup>M1</sup>The Broadcasting Act 1981 shall have effect with respect to additional payments payable by programme contractors under that Act subject to the amendments made by Part I, and with the substitution, for Schedule 4 to that Act, of the provisions contained in Part II, of Schedule 16 to this Act.
- (2) The transitional provisions made by Part III of that Schedule shall have effect.
- (3) This section shall come into force on 1st January 1990.]

#### **Textual Amendments**

- F1** S. 181, Sch. 16 repealed (prosp. as mentioned in S.I. 1990/2347, art. 3(3)) by Broadcasting Act 1990 (c. 42, SIF 96), ss. 127-129, 134, 203(3), 204(2), Schs. 9-12, Sch. 21

#### **Marginal Citations**

- M1** 1981 c. 68.

#### **182 Disclosure of information.**

- (1) A person who discloses any information which he holds or has held in the exercise of tax functions [<sup>F2</sup>, tax credit functions][<sup>F3</sup>, child trust fund functions][<sup>F4</sup> or social security functions] is guilty of an offence if it is information about any matter relevant, for the purposes of [<sup>F5</sup>any of those functions—
  - (a) to tax or duty in the case of any identifiable person,

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- [<sup>F6</sup>(aa) to a tax credit in respect of any identifiable person,]  
  - [ to a child trust fund of any identifiable person,]
- <sup>F7</sup>(ab)
  - (b) to contributions payable by or in respect of any identifiable person, or
  - (c) to statutory sick pay [<sup>F8</sup>, statutory maternity pay, [<sup>F9</sup>statutory paternity pay,] statutory adoption pay][<sup>F10</sup>, statutory shared parental pay or statutory parental bereavement pay] in respect of any identifiable person.]

- (2) In this section “tax functions” means functions relating to tax or duty—
  - (a) of the Commissioners, the Board and their officers,
  - (b) of any person carrying out the administrative work of [<sup>F11</sup>the First-tier Tribunal or Upper Tribunal], and
  - (c) of any other person providing, or employed in the provision of, services to any person mentioned in paragraph (a) or (b) above.

- [<sup>F12</sup>(2ZA) In this section “tax credit functions” means the functions relating to tax credits—
  - (a) of the Board,
  - (b) of any person carrying out the administrative work of the [<sup>F13</sup>the First-tier Tribunal or Upper Tribunal], and
  - (c) of any other person providing, or employed in the provision of, services to the Board or to any person mentioned in paragraph (b) above.]

- [<sup>F14</sup>(2ZB) In this section “child trust fund functions” means the functions relating to child trust funds—
  - (a) of the Board and their officers,
  - (b) of any person carrying out the administrative work of the [<sup>F15</sup>First-tier Tribunal or an appeal tribunal constituted under Chapter 1 of Part 2 of the Social Security (Northern Ireland) Order 1998], or
  - (c) of any person providing, or employed in the provision of, services to the Board or any person mentioned in paragraph (b) above.]

- [<sup>F16</sup>(2A) In this section “social security functions” means—
  - (a) the functions relating to contributions, [<sup>F17</sup>child benefit, guardian’s allowance,] statutory sick pay [<sup>F18</sup>, statutory maternity pay, [<sup>F19</sup>statutory paternity pay,] statutory adoption pay][<sup>F20</sup>, statutory shared parental pay or statutory parental bereavement pay]—
    - (i) of the Board and their officers,
    - (ii) of any person carrying out the administrative work of the [<sup>F21</sup>the First-tier Tribunal or Upper Tribunal], and
    - (iii) of any other person providing, or employed in the provision of, services to any person mentioned in sub-paragraph (i) or (ii) above, and
  - (b) the functions under Part III of the Pension Schemes Act 1993 or Part III of the Pension Schemes (Northern Ireland) Act 1993 of the Board and their officers and any other person providing, or employed in the provision of, services to the Board or their officers.]

<sup>F22</sup>(3) .....

- (4) A person who discloses any information which—
  - (a) he holds or has held in the exercise of functions—

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- (i) of the Comptroller Auditor General <sup>F23</sup>, of the National Audit Office and any member or employee of that Office or of any member of the staff of the National Audit Office that was established by section 3 of the National Audit Act 1983], <sup>F24</sup> . . .
  - <sup>F25</sup>(ia) of the Comptroller and Auditor General for Northern Ireland and any member of the staff of the Northern Ireland Audit Office,]
  - (ii) of the Parliamentary Commissioner for Administration and his officers,
  - <sup>F26</sup>(iii) of the Auditor General for Wales and any member of his staff, <sup>F27</sup>...  
[ of the Wales Audit Office and any member or employee of that <sup>F28</sup>(iii) Office,]
  - <sup>F29</sup>(iv) of the Public Services Ombudsman for Wales and any member of his staff, or]]
  - (v) <sup>F30</sup>of the Scottish Public Services Ombudsman and any member of his staff,]
  - (b) is, or is derived from, information which was held by any person in the exercise of tax functions <sup>F31</sup>, tax credit functions]]<sup>F32</sup>, child trust fund functions]]<sup>F33</sup>or social security functions], and
  - (c) is information about any matter relevant, for the purposes of <sup>F34</sup>tax functions <sup>F35</sup>, tax credit functions]]<sup>F36</sup>, child trust fund functions] or social security functions—
    - (i) to tax or duty in the case of any identifiable person,
    - <sup>F37</sup>(ia) to a tax credit in respect of any identifiable person,]  
[ to a child trust fund of any identifiable person,]
    - <sup>F38</sup>(ib)
    - (ii) to contributions payable by or in respect of any identifiable person, or
    - (iii) to <sup>F39</sup>child benefit, guardian's allowance,] statutory sick pay <sup>F40</sup>, statutory maternity pay, <sup>F41</sup>statutory paternity pay,] statutory adoption pay]]<sup>F42</sup>, statutory shared parental pay or statutory parental bereavement pay] in respect of any identifiable person]
- is guilty of an offence.
- (5) Subsections (1) and (4) above do not apply to any disclosure of information—
- (a) with lawful authority,
  - (b) with the consent of any person in whose case the information is about a matter relevant to tax or duty <sup>F43</sup>, to a tax credit or to a child trust fund]]<sup>F44</sup>or to contributions, statutory sick pay <sup>F45</sup>, statutory maternity pay, <sup>F46</sup>statutory paternity pay,] statutory adoption pay]]<sup>F47</sup>, statutory shared parental pay or statutory parental bereavement pay], or
  - (c) which has been lawfully made available to the public before the disclosure is made.
- (6) For the purposes of this section a disclosure of any information is made with lawful authority if, and only if, it is made—
- (a) by a Crown servant in accordance with his official duty,
  - (b) by any other person for the purposes of the function in the exercise of which he holds the information and without contravening any restriction duly imposed by the person responsible,
  - (c) to, or in accordance with an authorisation duly given by, the person responsible,

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- (d) in pursuance of any enactment or of any order of a court, or
- (e) in connection with the institution of or otherwise for the purposes of any proceedings relating to any matter within the general responsibility of the Commissioners or, as the case requires, the Board,

and in this subsection “the person responsible” means the Commissioners, the Board, the Comptroller [<sup>F48</sup>and Auditor General, the Comptroller and Auditor General for Northern Ireland]<sup>F49</sup>, the Parliamentary Commissioner, the Auditor General for Wales [<sup>F50</sup>, [<sup>F51</sup>the Public Services Ombudsman for Wales] or the Scottish Public Services Ombudsman],] as the case requires.

(7) It is a defence for a person charged with an offence under this section to prove that at the time of the alleged offence—

- (a) he believed that he had lawful authority to make the disclosure in question and had no reasonable cause to believe otherwise, or
- (b) he believed that the information in question had been lawfully made available to the public before the disclosure was made and had no reasonable cause to believe otherwise.

(8) A person guilty of an offence under this section is liable—

- (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine or both, and
- (b) on summary conviction, to imprisonment for a term not exceeding six months or a fine not exceeding the statutory maximum or both.

(9) No prosecution for an offence under this section shall be instituted in England and Wales or in Northern Ireland except—

- (a) by the Commissioners or the Board, as the case requires, or
- (b) by or with the consent of the Director of Public Prosecutions or, in Northern Ireland, the Director of Public Prosecutions for Northern Ireland.

(10) In this section—

“the Board” means the Commissioners of Inland Revenue,

[<sup>F52</sup>“child trust fund” has the same meaning as in the Child Trust Funds Act 2004,]

“the Commissioners” means the Commissioners of Customs and Excise,

[<sup>F53</sup>“contributions” means contributions under Part I of the Social Security Contributions and Benefits Act 1992 or Part I of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;]

“Crown servant” has the same meaning as in the <sup>M2</sup> Official Secrets Act 1989,

[<sup>F54</sup>“tax credit” means a tax credit under the Tax Credits Act 2002,] and

“tax or duty” means any tax or duty within the general responsibility of the Commissioners or the Board.

[<sup>F55</sup>(10A) In this section, in relation to the disclosure of information “identifiable person” means a person whose identity is specified in the disclosure or can be deduced from it.]

(11) In this section—

<sup>F56</sup>(a) .....

<sup>F56</sup>(b) .....

- (c) references to the Parliamentary Commissioner for Administration include the Health Service Commissioner for England<sup>F57</sup> ... , <sup>F58</sup> ... the [<sup>F59</sup>Assembly

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Ombudsman for Northern Ireland] and the Northern Ireland Commissioner for Complaints.

[<sup>F60</sup>(11A) In this section, references to [<sup>F61</sup>statutory paternity pay,] statutory adoption pay [<sup>F62</sup>, statutory shared parental pay or statutory parental bereavement pay] include statutory pay under Northern Ireland legislation corresponding to Part 12ZA [<sup>F63</sup>, Part 12ZB [<sup>F64</sup>, Part 12ZC or Part 12ZD]] of the Social Security Contributions and Benefits Act 1992 (c. 4).]

(12) This section shall come into force on the repeal of section 2 of the <sup>M3</sup> Official Secrets Act 1911.

### Textual Amendments

- F2** Words in s. 182(1) inserted (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, [Sch. 5 para. 11\(2\)\(a\)](#); S.I. 2002/1727; [S.I. 2003/392](#), art. 2
- F3** Words in s. 182(1) inserted (1.1.2005) by [Child Trust Funds Act 2004 \(c. 6\)](#), [ss. 18\(2\)\(a\)](#), 27; S.I. 2004/2422, art. 2
- F4** Words in s. 182(1) inserted (1.4.1999) by [1999 c. 2](#), s. 6, [Sch. 6 para. 9\(2\)\(a\)](#); S.I. 1999/527, art. 2(b), [Sch. 2](#)
- F5** S. 182(1)(a)-(c) and words immediately preceding substituted for words in s. 182(1) (1.4.1999) by [1999 c. 2](#), s. 6, [Sch. 6 para. 9\(2\)\(b\)](#); S.I. 1999/527, art. 2(b), [Sch. 2](#)
- F6** S. 182(1)(aa) substituted (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, [Sch. 5 para. 11\(2\)\(b\)](#); S.I. 2002/1727; [S.I. 2003/392](#), art. 2
- F7** S. 182(1)(ab) inserted (1.1.2005) by [Child Trust Funds Act 2004 \(c. 6\)](#), [ss. 18\(2\)\(b\)](#), 27; S.I. 2004/2422, art. 2
- F8** Words in s. 128(1)(c) substituted (8.12.2002) by [2002 c. 22](#), s. 53, [Sch. 7 para. 1\(2\)\(a\)](#); S.I. 2002/2866, art. 2(2), [Sch. 1 Pt. 2](#)
- F9** Words in s. 182(1)(c) substituted (5.4.2015) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), [Sch. 7 para. 5\(2\)\(a\)](#); S.I. 2014/1640, art. 7(c) (with arts. 16, 17)
- F10** Words in s. 182(1)(c) substituted (18.1.2020) by [Parental Bereavement \(Leave and Pay\) Act 2018 \(c. 24\)](#), s. 2(2), [Sch. para. 8\(2\)](#); S.I. 2020/45, reg. 2
- F11** Words in s. 182(2)(b) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 167\(a\)](#)
- F12** S. 182(2ZA) substituted for (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, [Sch. 5 para. 11\(3\)](#); S.I. 2002/1727; [S.I. 2003/392](#), art. 2
- F13** Words in s. 182(2ZA)(b) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 167\(b\)](#)
- F14** S. 182(2ZB) inserted (1.1.2005) by [Child Trust Funds Act 2004 \(c. 6\)](#), [ss. 18\(3\)](#), 27; S.I. 2004/2422, art. 2
- F15** Words in s. 182(2ZB)(b) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 167\(c\)](#)
- F16** S. 182(2A) inserted (1.4.1999) by [1999 c. 2](#), s. 6, [Sch. 6 para. 9\(3\)](#); S.I. 1999/527, art. 2(b), [Sch. 2](#)
- F17** Words in s. 182(2A) inserted (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, [Sch. 5 para. 11\(4\)](#); S.I. 2002/1727; [S.I. 2003/392](#), art. 2
- F18** Words in s. 182(2A)(a) substituted (8.12.2002) by [2002 c. 22](#), s. 53, [Sch. 7 para. 1\(2\)\(b\)](#); S.I. 2002/2866, art. 2(2), [Sch. 1 Pt. 2](#)
- F19** Words in s. 182(2A)(a) substituted (5.4.2015) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), [Sch. 7 para. 5\(3\)\(a\)](#); S.I. 2014/1640, art. 7(c) (with arts. 16, 17)

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- F20** Words in s. 182(2A)(a) substituted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 8(2)**; S.I. 2020/45, reg. 2
- F21** Words in s. 182(2A)(a)(ii) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 167(d)**
- F22** S. 182(3) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 167(e)**
- F23** Words in s. 182(4)(a)(i) substituted (1.4.2012) by Budget Responsibility and National Audit Act 2011 (c. 4), s. 29, **Sch. 5 para. 14(2)(a)**; S.I. 2011/2576, art. 5
- F24** Word in s. 182(4)(a)(i) repealed (1.2.1999) by 1998 c. 38, s. 152, **Sch. 18 Pt. I** (with ss. 137(1), 139(2), 141(1), 143(2)); S.I. 1999/118, **art. 2**
- F25** S. 182(4)(a)(ia) inserted (1.4.2012) by Budget Responsibility and National Audit Act 2011 (c. 4), s. 29, **Sch. 5 para. 14(2)(b)**; S.I. 2011/2576, art. 5
- F26** S. 182(4)(a)(iii)(iv) inserted (1.2.1999) by 1998 c. 38, s. 125, **Sch. 12 para. 31(2)** (with ss. 137(1), 139(2), 141(1), 143(2)); S.I. 1999/118, **art. 2**
- F27** Word in s. 182(4)(a)(iii) omitted (14.7.2004) by virtue of Scottish Public Services Ombudsman Act 2002 (Consequential Provisions and Modifications) Order 2004 (S.I. 2004/1823), arts. 1, **10(a)**
- F28** S. 182(4)(a)(iia) inserted (E.W.) (1.4.2014) by Public Audit (Wales) Act 2013 (anaw 3), s. 35(2), **Sch. 4 para. 2** (with Sch. 3 para. 3); S.I. 2013/1466, art. 3(1)
- F29** S. 182(4)(a)(iv) substituted (1.4.2006) by Public Services Ombudsman (Wales) Act 2005 (c. 10), s. 40, **Sch. 6 para. 22(a)**; S.I. 2005/2800, art. 5(1)(3)
- F30** S. 182(4)(a)(v) and preceding word inserted (14.7.2004) by Scottish Public Services Ombudsman Act 2002 (Consequential Provisions and Modifications) Order 2004 (S.I. 2004/1823), arts. 1, **10(b)**
- F31** Words in s. 182(4)(b) inserted (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 5 para. 11(5)(a)**; S.I. 2002/1727; S.I. 2003/392, art. 2
- F32** Words in s. 182(4)(b) inserted (1.1.2005) by Child Trust Funds Act 2004 (c. 6), **ss. 18(4)(a)**, 27; S.I. 2004/2422, art. 2
- F33** Words in s. 182(4)(b) inserted (1.4.1999) by 1999 c. 2, s. 6, **Sch. 6 para. 9(4)(a)**; S.I. 1999/527, art. 2(b), **Sch. 2**
- F34** S. 182(4)(c)(i)-(iii) and words immediately preceding substituted for words in s. 182(4)(c) (1.4.1999) by 1999 c. 2, s. 6, **Sch. 6 para. 9(4)(b)**; S.I. 1999/527, art. 2(b), **Sch. 2**
- F35** Words in s. 182(4)(c) inserted (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 5 para. 11(5)(b)**; S.I. 2002/1727; S.I. 2003/392, art. 2
- F36** Words in s. 182(4)(c) inserted (1.1.2005) by Child Trust Funds Act 2004 (c. 6), **ss. 18(4)(a)**, 27; S.I. 2004/2422, art. 2
- F37** S. 182(4)(c)(ia) substituted (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 5 para. 11(5)(c)**; S.I. 2002/1727; S.I. 2003/392, art. 2
- F38** S. 182(4)(c)(ib) inserted (1.1.2005) by Child Trust Funds Act 2004 (c. 6), **ss. 18(4)(b)**, 27; S.I. 2004/2422, art. 2
- F39** Words in s. 182(4)(c)(iii) inserted (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 5 para. 11(5)(d)**; S.I. 2002/1727; S.I. 2003/392, art. 2
- F40** Words in s. 182(4)(c)(iii) substituted (8.12.2002) by 2002 c. 22, s. 53, **Sch. 7 para. 1(2)(c)**; S.I. 2002/2866, art. 2(2), **Sch. 1 Pt. 2**
- F41** Words in s. 182(4)(c)(iii) substituted (5.4.2015) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 5(4)(a)**; S.I. 2014/1640, art. 7(c) (with arts. 16, 17)
- F42** Words in s. 182(4)(c)(iii) substituted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 8(2)**; S.I. 2020/45, reg. 2
- F43** Words in s. 182(5)(b) substituted (1.1.2005) by Child Trust Funds Act 2004 (c. 6), **ss. 18(5)**, 27; S.I. 2004/2422, art. 2

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- F44** Words in s. 182(5)(b) inserted (1.4.1999) by 1999 c. 2, s. 6, **Sch. 6 para. 9(5)**; S.I. 1999/527, art. 2(b), **Sch. 2**
- F45** Words in s. 182(5)(b) substituted (8.12.2002) by 2002 c. 22, s. 53, **Sch. 7 para. 1(2)(d)**; S.I. 2002/2866, art. 2(2), **Sch. Pt. 2**
- F46** Words in s. 182(5)(b) substituted (5.4.2015) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 5(5)(a)**; S.I. 2014/1640, art. 7(c) (with arts. 16, 17)
- F47** Words in s. 182(5)(b) substituted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 8(2)**; S.I. 2020/45, reg. 2
- F48** Words in s. 182(6) inserted (1.4.2012) by Budget Responsibility and National Audit Act 2011 (c. 4), s. 29, **Sch. 5 para. 14(3)**; S.I. 2011/2576, art. 5
- F49** Words in s. 182(6)(e) substituted (1.2.1999) by 1998 c. 38, s. 125, **Sch. 12 para. 31(3)** (with ss. 137(1), 139(2), 141(1), 143(2)); S.I. 1999/118, **art. 2**
- F50** Words in s. 182(6) substituted (14.7.2004) by Scottish Public Services Ombudsman Act 2002 (Consequential Provisions and Modifications) Order 2004 (S.I. 2004/1823), arts. 1, **10(c)**
- F51** Words in s. 182(6) substituted (1.4.2006) by Public Services Ombudsman (Wales) Act 2005 (c. 10), s. 40, **Sch. 6 para. 22(b)**; S.I. 2005/2800, art. 5(1)(3)
- F52** Words in s. 182(10) inserted (1.1.2005) by Child Trust Funds Act 2004 (c. 6), **ss. 18(6)**, 27; S.I. 2004/2422, art. 2
- F53** S. 182(10): definition of “contributions” inserted (1.4.1999) by 1999 c. 2, s. 6, **Sch. 6 para. 9(6)**; S.I. 1999/527, art. 2(b), **Sch. 2**
- F54** Words in s. 182(10) inserted (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 5 para. 11(7)**; S.I. 2002/1727; S.I. 2003/392, **art. 2**
- F55** S. 182(10A) inserted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 39**; S.I. 2005/1126, art. 2(2)(h)
- F56** S. 182(11)(a)(b) omitted (1.4.2012) by virtue of Budget Responsibility and National Audit Act 2011 (c. 4), s. 29, **Sch. 5 para. 14(4)**; S.I. 2011/2576, art. 5
- F57** Words in s. 182(11)(c) repealed (1.4.2006) by Public Services Ombudsman (Wales) Act 2005 (c. 10), s. 40, **Sch. 6 para. 22(c)**, **Sch. 7**; S.I. 2005/2800, art. 5(1)(3)
- F58** Words in s. 182(11)(c) omitted (14.7.2004) by virtue of Scottish Public Services Ombudsman Act 2002 (Consequential Provisions and Modifications) Order 2004 (S.I. 2004/1823), arts. 1, **10(d)**
- F59** Words in s. 182(11)(c) substituted (16.7.1996) by S.I. 1996/1298 (N.I. 8), art. 21(1), **Sch. 5**
- F60** S. 182(11A) inserted (8.12.2002) by 2002 c. 22, s. 53, **Sch. 7 para. 1(3)**; S.I. 2002/2866, art. 2(2), **Sch. 1 Pt. 2**
- F61** Words in s. 182(11A) substituted (15.3.2015 being the date on which 1992 c. 7, Pt. 12ZC comes into force by virtue of S.R. 2015/86, art. 3(1)(d)) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 5(6)(a)**; S.I. 2014/1640, art. 8(a) (with art. 18)
- F62** Words in s. 182(11A) substituted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 8(3)(a)**; S.I. 2020/45, reg. 2
- F63** Words in s. 182(11A) substituted (15.3.2015 being the date on which 1992 c. 7, Pt. 12ZC comes into force by virtue of S.R. 2015/86, art. 3(1)(d)) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 5(6)(c)**; S.I. 2014/1640, art. 8(a) (with art. 18)
- F64** Words in s. 182(11A) substituted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 8(3)(b)**; S.I. 2020/45, reg. 2

#### Modifications etc. (not altering text)

- C1** S. 182 restricted (6.4.1997) by 1995 c. 26, s. **109(5)** (with 121(5)); S.I. 1997/664, art. 2(3), **Sch. Pt. II**  
S. 182 restricted (6.4.1997) by S.I. 1995/3213 (N.I. 22), **art. 107(2)** (with art. 118(5)(6)); S.R. 1997/192, **art. 2(b)**
- C2** S. 182 restricted (6.4.2005) by Pensions Act 2004 (c. 35), **ss. 202(2)**, 322(1) (with s. 313); S.I. 2005/275, art. 2(7), **Sch. Pt. 7**
- C3** S. 182 restricted (6.4.2005) by Pensions Act 2004 (c. 35), **ss. 88(2)**, **202(2)**, 322(1) (with s. 313); S.I. 2005/275, art. 2(7), **Sch. Pt. 7**

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Miscellaneous. (See end of Document for details)*

- C4** S. 182(2ZB) modified (temp.) (6.4.2005) by [Child Trust Funds Act 2004 \(c. 6\), s. 24\(1\)\(4\)27](#); S.I. 2004/3369, art. 2(1)
- C5** S. 182(2ZB) modified (temp.) (6.4.2005) by [Child Trust Funds Act 2004 \(c. 6\), s. 24\(1\)\(4\)27](#); S.I. 2004/3369, art. 2(1)

#### Marginal Citations

- M2** 1989c. 6.
- M3** 1911 c. 28.

### [182A <sup>F65</sup>Double taxation: disclosure of information.

- (1) A person who discloses any information acquired by him in the exercise of his functions as a member of an advisory commission set up under the Arbitration Convention is guilty of an offence.
- (2) Subsection (1) above does not apply to any disclosure of information—
  - (a) with the consent of the person who supplied the information to the commission, or
  - (b) which has been lawfully made available to the public before the disclosure is made.
- (3) It is a defence for a person charged with an offence under this section to prove that at the time of the alleged offence he believed that the information in question had been lawfully made available to the public before the disclosure was made and had no reasonable cause to believe otherwise.
- (4) A person guilty of an offence under this section is liable—
  - (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine or both;
  - (b) on summary conviction, to imprisonment for a term not exceeding six months or a fine not exceeding the statutory maximum or both.
- (5) No prosecution for an offence under this section shall be instituted in England and Wales or in Northern Ireland except—
  - (a) by the Board, or
  - (b) by or with the consent of the Director of Public Prosecutions or, in Northern Ireland, the Director of Public Prosecutions for Northern Ireland.
- (6) In this section—
 

“the Arbitration Convention” has the meaning given by [<sup>F66</sup>section 126 of the Taxation (International and Other Provisions) Act 2010];

“the Board” means the Commissioners of Inland Revenue.]

#### Textual Amendments

- F65** S. 182A inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 51\(3\)](#)
- F66** Words in s. 182A(6) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 39](#) (with Sch. 9 paras. 1-9, 22)



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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Miscellaneous. (See end of Document for details)*

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### 183 Government securities: redemption and transfer.

- (1) In section 47 of the <sup>M4</sup> Finance Act 1942 (power to make regulations about transfer and registration of Government stock)—
  - (a) the following paragraph shall be inserted after paragraph (b) of subsection (1)—

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“(bb) for the redemption of such stock and bonds;” and
  - (b) the following subsection shall be inserted after that subsection—

“(1A) Regulations under subsection (1) of this section may make provision authorising the Bank of England, in such circumstances and subject to such conditions as may be prescribed in the regulations, to transfer stock and bonds standing in their books in the name of a deceased person into the name of another person without requiring the production of probate, confirmation or letters of administration.”
- (2) In section 3(1) of the <sup>M5</sup> National Debt Act 1972 (power to make regulations about stock on the National Savings Stock Register) the following paragraph shall be inserted after paragraph (b)—

“(bb) the redemption of stock registered in the register.”
- (3) After section 14 of the <sup>M6</sup> National Loans Act 1968 there shall be inserted—

#### **“14A Redemption of securities held in Issue Department of Bank of England.**

- (1) Any securities of Her Majesty’s Government in the United Kingdom which are for the time being held in the Issue Department of the Bank of England may be redeemed by the Treasury before maturity at market prices determined in such manner as may be agreed between the Treasury and the Bank.
- (2) Any expenses incurred by the Treasury in connection with the redemption of securities under subsection (1) above shall be paid out of the National Loans Fund.”

#### **Marginal Citations**

- M4** 1942 c. 21.  
**M5** 1972 c. 65.  
**M6** 1968 c. 13.

### 184 National savings accounts.

- (1) In section 2 of the <sup>M7</sup> National Savings Bank Act 1971 (general power to make regulations) after subsection (1) there shall be inserted—

“(1A) Regulations under this section may restrict the classes of persons who may open accounts with the National Savings Bank, but any such restriction shall not apply to any account opened before the coming into force of the regulations imposing the restriction.”
- (2) In section 5 of that Act (interest on ordinary deposits) in subsection (1) for the words from the beginning to “in any ordinary deposit account” there shall be substituted

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Miscellaneous. (See end of Document for details)*

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“The Director of Savings may, with the consent of the Treasury, from time to time determine the rate or rates at which interest is to be payable on amounts deposited in ordinary accounts or that no interest is to be payable on such amounts, and any such determination in relation to amounts deposited in any ordinary deposit account may be made”.

(3) After subsection (1) of section 5 of that Act there shall be inserted—

“(1A) The Director of Savings shall give notice in the London, Edinburgh and Belfast Gazettes of any determination under subsection (1) above; and any such determination may affect deposits received at or before, as well as after, the time the determination is made.”

(4) Subsection (5) of section 5 of that Act (rate of interest on ordinary deposits to be not less than 2.5 per cent per annum) shall cease to have effect.

(5) Subsections (2) and (3) above shall come into force on 1st October 1989.

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**Marginal Citations**

M7 1971 c. 29.

<sup>F67</sup>**185 Winding up of Redemption Annuities Account.**

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**Textual Amendments**

F67 S. 185 repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 6 Group 3

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1989, Cross Heading:  
Miscellaneous.