



# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART XVIII

#### DOUBLE TAXATION RELIEF

### CHAPTER III

#### MISCELLANEOUS PROVISIONS

#### **816 Disclosure of information.**

<sup>M1</sup>(1) Where under the law in force in any territory outside the United Kingdom provision is made for the allowance, in respect of the payment of United Kingdom income tax or corporation tax, of relief from tax payable under that law, the obligation as to secrecy imposed by the Tax Acts upon persons employed in relation to Inland Revenue shall not prevent the disclosure to the authorised officer of the [<sup>F1</sup>authorities] of the territory in question of such facts as may be necessary to enable the proper relief to be given under that law.

Section 790(12) shall apply for the interpretation of this subsection as it applies for the interpretation of that section.

(2) Where any arrangements have effect by virtue of section 788 [<sup>F2</sup>or 815C], the obligation as to secrecy imposed by any enactment shall not prevent the Board, or any authorised officer of the Board, from disclosing to any authorised officer of the [<sup>F3</sup>authorities of the territory in relation to] which the arrangements are made such information as is required to be disclosed under the arrangements.

[<sup>F4</sup>(2ZA) Neither the Board nor an authorised officer of the Board shall disclose any information in pursuance of any arrangements having effect by virtue of section 815C unless satisfied that the [<sup>F5</sup>authorities of the territory in relation to] which the arrangements are made [<sup>F5</sup>are bound] by, or [<sup>F5</sup>have undertaken] to observe, rules of confidentiality with respect to the information which are not less strict than those applying to it in the United Kingdom.]

*Status: Point in time view as at 28/09/2004. This version of this provision has been superseded.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 816 is up to date with all changes known to be in force on or before 07 August 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)*

[<sup>F6</sup>(2A) The obligation as to secrecy imposed by any enactment shall not prevent the Board, or any authorised officer of the Board, from disclosing information required to be disclosed under the Arbitration Convention in pursuance of a request made by an advisory commission set up under that Convention; and “the Arbitration Convention” here has the meaning given by section 815B(4).]

(3) Where a person beneficially entitled to income from any securities as defined by section 24 of the Management Act (information as to income from securities) is resident in a territory to which arrangements having effect under section 788 with respect to income tax or corporation tax relate, section 24(3) of that Act shall not exempt any bank from the duty of disclosing to the Board particulars relating to the income of that person.

[<sup>F7</sup>(3A) In this section “bank” has the meaning given by section 840A.]

(4) The obligation as to secrecy imposed by any enactments with regard to income tax or corporation tax shall not prevent the disclosure, to any authorised officer of any country to which a declaration made under section 514 of the 1970 Act (agreements about shipping etc.) relates, of such facts as may be necessary to enable relief to be duly given in accordance with the arrangements specified in the declaration.

#### Textual Amendments

- F1** Word in s. 816(1) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 88\(2\)\(c\)](#)
- F2** Words in s. 816(2) inserted (28.7.2000) by [Finance Act 2000 \(c. 17\), s. 146\(2\)](#)
- F3** Words in s. 816(2) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 88\(2\)\(d\)](#)
- F4** [S. 816\(2ZA\)](#) inserted (28.7.2000) by [Finance Act 2000 \(c. 17\), s. 146\(2\)](#)
- F5** Words in s. 816(2ZA) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 88\(2\)\(e\)](#)
- F6** [S. 816\(2A\)](#) inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 51\(2\)](#)
- F7** [S. 816\(3A\)](#) inserted (with effect in accordance with [Sch. 37 para. 9](#) of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 37 para. 2\(1\)\(2\)\(d\)](#)

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

- C1** See 1979(C) s.10(4)—*application to capital gains tax*.  
[S. 816](#) applied (6.3.1992 with effect as mentioned in [s. 289\(1\)\(2\)](#) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), ss. 277\(4\), 289](#) (with [ss. 60, 101\(1\), 171, 201\(3\)](#))  
[S. 816](#) applied (27.7.1993) by [1993 c. 34, s. 194\(5\)](#)

#### Marginal Citations

- M1** Source—1970 s.518; 1972 s.100(1)

**Status:**

Point in time view as at 28/09/2004. This version of this provision has been superseded.

**Changes to legislation:**

Income and Corporation Taxes Act 1988, Section 816 is up to date with all changes known to be in force on or before 07 August 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.