



Finance Act 1989

1989 CHAPTER 26

PART III

MISCELLANEOUS AND GENERAL

Miscellaneous

[^{F1}181 **Broadcasting: additional payments by programme contractors.**

- (1) ^{M1}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- F1** S. 181, Sch. 16 repealed (prosp.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 is guilty of an offence if it is information about any matter relevant, for the purposes of those functions, to tax or duty in the case of any identifiable person.
- (2) In this section “tax functions” means functions relating to tax or duty—

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- (a) of the Commissioners, the Board and their officers,
 - (b) of any person carrying out the administrative work of any tribunal mentioned in subsection (3) below, and
 - (c) of any other person providing, or employed in the provision of, services to any person mentioned in paragraph (a) or (b) above.
- (3) The tribunals referred to in subsection (2)(b) above are—
- (a) the General Commissioners and the Special Commissioners,
 - (b) any value added tax tribunal,
 - (c) any referee or board of referees appointed for the purposes of section 80(3) of the ^{M2} Taxes Management Act 1970 or under section 26(7) of the ^{M3} Capital Allowances Act 1968, and
 - (d) any tribunal established under section 463 of the Taxes Act 1970 or section 706 of the Taxes Act 1988.
- (4) A person who discloses any information which—
- (a) he holds or has held in the exercise of functions—
 - (i) of the Comptroller Auditor General and any member of the staff of the National Audit Office, or
 - (ii) of the Parliamentary Commissioner for Administration and his officers,
 - (b) is, or is derived from, information which was held by any person in the exercise of tax functions, and
 - (c) is information about any matter relevant, for the purposes of tax functions, to tax or duty in the case 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, 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,
 - (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 or the Parliamentary Commissioner, 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—

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- (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,
- “the Commissioners” means the Commissioners of Customs and Excise,
- “Crown servant” has the same meaning as in the ^{M4} Official Secrets Act 1989, and
- “tax or duty” means any tax or duty within the general responsibility of the Commissioners or the Board.
- (11) In this section—
- (a) references to the Comptroller and Auditor General include the Comptroller and Auditor General for Northern Ireland,
 - (b) references to the National Audit Office include the Northern Ireland Audit Office, and
 - (c) references to the Parliamentary Commissioner for Administration include the Health Service Commissioner for England, the Health Service Commissioner for Wales, the Health Service Commissioner for Scotland, the Northern Ireland Parliamentary Commissioner for Administration and the Northern Ireland Commissioner for Complaints.
- (12) This section shall come into force on the repeal of section 2 of the ^{M5} Official Secrets Act 1911.

Marginal Citations

M2 1970 c. 9.

M3 1968 c. 3.

M4 1989 c. 6.

M5 1911 c. 28.

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VALID FROM 16/07/1992

[182A F² 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 section 815B(4) of the Taxes Act 1988;

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

Textual Amendments

F2 S. 182A inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 51(3)

183 Government securities: redemption and transfer.

- (1) In section 47 of the ^{M6} 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—

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- “(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 ^{M7} 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 ^{M8} 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

- M6** 1942 c. 21.
M7 1972 c. 65.
M8 1968 c. 13.

184 National savings accounts.

- (1) In section 2 of the ^{M9} 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 “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—

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“(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.

Marginal Citations

M9 1971 c. 29.

185 Winding up of Redemption Annuities Account.

As soon as may be after the passing of this Act, the Treasury shall cause to be wound up the Redemption Annuities Account (which was established under section 25 of the Tithe^{M10} Act 1936 and which became redundant on the redemption on 1st October 1988 of all remaining stock issued under that Act), and the surplus standing to the credit of that account immediately before it is wound up shall be paid into the Consolidated Fund.

Marginal Citations

M10 1936 c. 43.

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