



Finance Act 1969

1969 CHAPTER 32

PART VI

MISCELLANEOUS

52 F1

Textual Amendments

F1 S. 52 repealed by Finance Act 1990 (c. 29), s. 132, Sch. 19 Pt. IV

53 F2

Textual Amendments

F2 S. 53 repealed by Income and Corporation Taxes Act 1970 (c. 10), s. 539(1), Sch. 16

54 F3

Textual Amendments

F3 S. 54 repealed by Customs and Excise Duties (General Reliefs) Act 1979 (c. 3), s. 19(2), Sch. 3 Pt. I

55 F4

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1969, Part VI. (See end of Document for details)

Textual Amendments

F4 S. 55 repealed by Finance Act 1972 (c. 41), ss. 54(8), 134(7), **Sch. 28 Pt. II**

56 ^{F5}

Textual Amendments

F5 S. 56 repealed by Finance Act 1973 (c. 51), s. 59(7), **Sch. 22 Pt. V**

57 ^{F6}

Textual Amendments

F6 S. 57 repealed by Finance Act 1970 (c. 24), ss. 35(5), 36(8), **Sch. 8 Pt. VI**

58 Disclosure of information for statistical purposes by Board of Inland Revenue.

- (1) For the purpose of any statistical survey conducted or to be conducted by the Department of Employment and Productivity [^{F7}the Department of Trade and Industry or the Central Statistical Office of the Chancellor of the Exchequer], the Board of Inland Revenue may disclose to an authorised officer of that Department or Office—
 - (a) the names and addresses of persons (in this section referred to as “employers”) required under [^{F8}section [^{F9}203 of the ^{M1}Income and Corporation Taxes Act 1988]](pay as you earn) to make deductions of tax from payments of, or on account of, emoluments to which that section applies; and
 - (b) information concerning the number of persons (in this section referred to as “employees”) in receipt of emoluments paid by an employer.
- (2) For the purpose of any statistical survey relating to earnings conducted or to be conducted by the Department of Employment and Productivity, the Board of Inland Revenue may disclose to an authorised officer of that Department the name and address of the employer of any person who is one of a number of employees selected (as a statistical sample) for the purpose of that survey.
- (3) Subsections (1) and (2) above shall have effect notwithstanding any obligation as to secrecy imposed on the Board or any officer of the Board under the ^{M2}Income Tax Management Act 1964 or otherwise.
- (4) Subject to subsection (5) below, no information obtained by virtue of this section by an officer of the Department of Employment and Productivity [^{F10}or of the Department of Trade and Industry or of the Central Statistical Office of the Chancellor of the Exchequer] may be disclosed except—
 - (a) to another officer of that Department or Office for the purpose of the statistical survey concerned, or
 - (b) to another department (including a department of the Government of Northern Ireland) for the purpose of a statistical survey conducted or to be conducted by that department. [^{F11}or

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- (c) to an authorised officer of any body specified in the first column of the following Table for the purposes of functions of that body under any enactment specified in relation to it in the second column of the Table.]

[^{F11}Table

Body	Enactment
A local education authority in England and Wales.	Section 8 of the ^{M3} Employment and Training Act 1973.
An education authority in Scotland.	Section 126 of the ^{M4} Education (Scotland) Act 1980.
The Northern Ireland Training Authority.	The ^{M5} Industrial Training (Northern Ireland) Order 1984.
A local planning authority within the meaning of [^{F12} the Town and Country Planning Act 1990] and any board which exercises for any area the functions of such an authority.	[^{F13} Part II of the ^{M6} Town and Country Planning Act 1990]
A planning authority as defined in section 172(3) of the ^{M7} Local Government (Scotland) Act 1973.	Part II of the ^{M8} Town and Country Planning (Scotland) Act 1972.
The Welsh Development Agency.	The ^{M9} Welsh Development Agency Act 1975.
[^{F14} The Scottish Development Agency][^{F14} Scottish Enterprise.]	[^{F14} The ^{M10} Scottish Development Agency Act 1975.][^{F14} Part I of the ^{M11} Enterprise and New Towns (Scotland) Act 1990.]
The Development Board for Rural Wales.	The ^{M12} Development of Rural Wales Act 1976.
[^{F15} The Highlands and Islands Development Board][^{F15} Highlands and Islands Enterprise.]	[^{F15} The ^{M13} ^{M14} Highlands and Islands Development (Scotland) Acts 1965 and 1968.][^{F15} Part I of the ^{M15} Enterprise and New Towns (Scotland) Act 1990.]
A development corporation within the meaning of the ^{M16} New Towns Act 1981.	Section 4 of the ^{M17} New Towns Act 1981.
A development corporation within the meaning of the ^{M18} New Towns (Scotland) Act 1968.	Section 3 of the ^{M19} New Towns (Scotland) Act 1968.
A new town commission within the meaning of the ^{M20} New Towns Act (Northern Ireland) 1965.	Section 7 of the ^{M21} New Towns Act (Northern Ireland) 1965.]

- (5) Subsection (4) above does not apply to the disclosure of any such information as is mentioned in subsection (1) or subsection (2) above—

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- (a) in the form of a summary so framed as not to enable particulars relating to an employer or employee to be ascertained from it, or
 - (b) in the case of such information as is mentioned in subsection (1) above, with the consent of the employer concerned and, in the case of such information as is mentioned in subsection (2) above, with the consent of the employee concerned.
- (6) If any person who has obtained any information by virtue of any provision of this section discloses that information otherwise than in accordance with paragraph (a) [^{F16}paragraph (b) or paragraph (c) of subsection (4) above] or subsection (5) above, he shall be liable on summary conviction to a fine not exceeding £400, or on conviction on indictment to imprisonment for a term not exceeding two years or to a fine or to both.
- (7) References in this section to the Department of Employment and Productivity [^{F17}the Department of Trade and Industry or the Central Statistical Office of the Chancellor of the Exchequer] include references to any department of the Government of Northern Ireland carrying out similar functions.

Textual Amendments

- F7** Words substituted by S.I. 1989/992, art. 6(4), **Sch. 2 para. 1(1)(a)**
- F8** Words substituted by Income and Corporation Taxes Act 1970 (c. 10), s. 537(2), **Sch. 15 para. 11**
Table Pt. 11
- F9** Words substituted by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844(1)(2), **Sch. 29 para. 32**
- F10** Words substituted by S.I. 1989/992, art. 6(4), **Sch. 2 para. 1(1)(b)**
- F11** Words added by Finance (No. 2) Act 1987 (c. 51, SIF 63:1), **s. 69(1)(2)**
- F12** Words substituted by Planning (Consequential Provisions) Act 1990 (c. 11, SIF 123:1, 2), s. 4, **Sch. 2 para 23(a)**
- F13** Words substituted by Planning (Consequential Provisions) Act 1990 (c. 11, SIF 123:1, 2), s. 4, **Sch. 2 para. 23(b)**
- F14** Words “Scottish Enterprise.” and “Part I of the Enterprise and New Towns (Scotland) Act 1990.” substituted respectively (1.4.1991) (E.W.S.) for the words “The Scottish Development Agency.” and “The Scottish Development Agency Act 1975.” by Enterprise and New Towns (Scotland) Act 1990 (c. 35, SIF 64), s. 38(1), **Sch. 4 para. 2(a)**
- F15** Words “Highlands and Islands Enterprise.” and “Part I of the Enterprise and New Towns (Scotland) Act 1990.” substituted respectively (1.4.1991) (E.W.S.) for the words “The Highlands and Islands Development Board,” and “The Highlands and Islands Development (Scotland) Acts 1965 and 1968.” by Enterprise and New Towns (Scotland) Act 1990 (c. 35, SIF 64), s. 38(1), **Sch. 4 para. 2(b)**
- F16** Words substituted by Finance (No. 2) Act 1987 (c. 51, SIF 63:1, 2), **s. 69(1)(3)**
- F17** Words substituted by S.I. 1989/992, art. 6(4), **Sch. 2 para. 1(1)(c)**

Marginal Citations

- M1** 1988 c. 1.
- M2** 1964 c. 37.
- M3** 1973 c.50(43:1)
- M4** 1980 c. 44 (41:2)
- M5** S.I. 1984/1159 (N.I. 9)
- M6** 1990 c.8(123:1)
- M7** 1973 c. 65 (81:2)
- M8** 1972 c. 52 (123:2)
- M9** 1975 c.70(64)

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M10 1975 c. 69(64)
M11 1990 c. 35(64)
M12 1976 c. 75(64)
M13 1965 c. 46(64).
M14 1968 c. 51(64).
M15 1990 c. 35(64)
M16 1981 c. 64(123:3).
M17 1981 c. 64(123:3).
M18 1968 c. 16(123:4).
M19 1968 c. 16(123:4).
M20 1965 c.13 (N.I.).
M21 1965 c.13 (N.I.).

59 Disclosure of information by Commissioners of Customs and Excise.

If the Horserace Betting Levy Board so request at any time with respect to a specified person and a specified period, and the Commissioners of Customs and Excise are satisfied that the Board require the information for the purpose of determining whether or not that person falls to be assessed by the Board to pay in respect of that period such a contribution as is mentioned in section 24(1) of the ^{M22}Betting, Gaming and Lotteries Act 1963 and that the Board will not use the information for any other purpose, the Commissioners may inform the Board whether that person has or has not made a payment to the Commissioners during or in respect of that period on account of the general betting duty.

Marginal Citations

M22 1963 c. 2.

60 Amendments for purposes of tax consolidation.

The enactments specified in Schedule 20 to this Act shall have effect subject to the amendments specified in that Schedule, being amendments designed to facilitate, or otherwise desirable in connection with, the consolidation of the Income Tax Acts, the Corporation Tax Acts and certain enactments relating to capital gains tax.

61 Citation, interpretation, construction, extent and repeals.

- (1) This Act may be cited as the Finance Act 1969.
- (2) In this Act, except where the context otherwise requires, “the Board” means the Commissioners of Inland Revenue.
- (3) In this Act—
 - (a) Part I (except sections 1(1) and (4) and (6)) shall be construed as one with ^{F18}the Customs and Excise Acts 1979];
 - (b) . . . ^{F19}
 - (c) . . . ^{F20}
 - (d) . . . ^{F21}
 - (e) . . . ^{F22}

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- (4) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended or applied by or under any other enactment, including this Act.
- (5) Except as otherwise expressly provided, such of the provisions of this Act as relate to matters in respect of which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.
- (6) The enactments mentioned in Schedule 21 to this Act (which include enactments which are spent or otherwise unnecessary) are hereby repealed to the extent mentioned in the third column of that Schedule, but subject to any provision in relation thereto made at the end of any Part of that Schedule.

Textual Amendments

- F18** S. 61(3)(a): Words substituted by [Customs and Excise Management Act 1979 \(c. 2\)](#), **Sch. 4 para. 12**
Table Pt. I
- F19** S. 61(3)(b) repealed by [Finance Act 1972 \(c. 41\)](#), s. 54(8), **Sch. 28 Pt. II**
- F20** S. 61(3)(c) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**
- F21** S. 61(3)(d) repealed by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, **Sch. 13 Pt. I**
- F22** S. 61(3)(e) repealed by [Capital Gains Tax Act 1979 \(c. 14\)](#), **ss. 157(1)**, 158, Sch. 6 para. 10(2)(b), Sch. 8

Modifications etc. (not altering text)

- C1** S. 61(5) amended by [Northern Ireland Constitution Act 1973 \(c. 36\)](#), **s. 40**
- C2** S. 61(5) amended by [Northern Ireland Constitution Act 1973 \(c. 36\)](#), **s. 40**

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