



Social Security Act 1973

1973 CHAPTER 38

PART IV

MISCELLANEOUS AND GENERAL

Administration, enforcement, etc.

89 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 Minister, 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 contributions under this Act, or the payment of benefit thereunder.
- (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.
- (3) Subsections (1) and (2) 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—
 - (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 contributions under this Act, or the payment of benefit thereunder ; or
 - (c) for any purposes of section 84 of this Act or Part IV of the former principal Act or the corresponding Northern Ireland legislation;

Status: This is the original version (as it was originally enacted).

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) In this section, references to contributions include references to reserve scheme premiums, and references to benefit include references to reserve scheme pensions.