



# Data Protection Act 1984

## 1984 CHAPTER 35

### PART IV

#### EXEMPTIONS

#### **32 Payrolls and accounts**

- (1) Subject to subsection (2) below, personal data held by a data user only for one or more of the following purposes—
- (a) calculating amounts payable by way of remuneration or pensions in respect of service in any employment or office or making payments of, or of sums deducted from, such remuneration or pensions ; or
  - (b) keeping accounts relating to any business or other activity carried on by the data user or keeping records of purchases, sales or other transactions for the purpose of ensuring that the requisite payments are made by or to him in respect of those transactions or for the purpose of making financial or management forecasts to assist him in the conduct of any such business or activity,
- are exempt from the provisions of Part II of this Act and of sections 21 to 24 above.
- (2) It shall be a condition of the exemption of any data under this section that the data are not used for any purpose other than the purpose or purposes for which they are held and are not disclosed except as permitted by subsections (3) and (4) below; but the exemption shall not be lost by any use or disclosure in breach of that condition if the data user shows that he had taken such care to prevent it as in all the circumstances was reasonably required.
- (3) Data held only for one or more of the purposes mentioned in subsection (1)(a) above may be disclosed—
- (a) to any person, other than the data user, by whom the remuneration or pensions in question are payable ;
  - (b) for the purpose of obtaining actuarial advice;
  - (c) for the purpose of giving information as to the persons in any employment or office for use in medical research into the health of, or injuries suffered by,

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*Status: This is the original version (as it was originally enacted).*

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- persons engaged in particular occupations or working in particular places or areas;
- (d) if the data subject (or a person acting on his behalf) has requested or consented to the disclosure of the data either generally or in the circumstances in which the disclosure in question is made ; or
  - (e) if the person making the disclosure has reasonable grounds for believing that the disclosure falls within paragraph (d) above.
- (4) Data held for any of the purposes mentioned in subsection (1) above may be disclosed—
- (a) for the purpose of audit or where the disclosure is for the purpose only of giving information about the data user's financial affairs ; or
  - (b) in any case in which disclosure would be permitted by any other provision of this Part of this Act if subsection (2) above were included among the nondisclosure provisions.
- (5) In this section " remuneration " includes remuneration in kind and " pensions " includes gratuities or similar benefits.