



Finance Act 1989

1989 CHAPTER 26

PART III

MISCELLANEOUS AND GENERAL

Miscellaneous

182 Disclosure of information.

- (1) A person who discloses any information which he holds or has held in the exercise of tax functions [^{F1}, tax credit functions][^{F2} or social security functions] is guilty of an offence if it is information about any matter relevant, for the purposes of [^{F3} any of those functions—
- (a) to tax or duty in the case of any identifiable person,
[to working families' tax credit or disabled person's tax credit in respect of any
 - ^{F4}(aa) identifiable person,]
 - (b) to contributions payable by or in respect of any identifiable person, or
 - (c) to statutory sick pay or statutory maternity pay in respect of any identifiable person.]
- (2) In this section “tax functions” means functions relating to tax or duty—
- (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.
- ^{F5}(2AA) In this section “tax credit functions” means the functions relating to working families' tax credit or disabled person's tax credit—
- (a) of the Board and their officers,
 - (b) of any person carrying out the administrative work of the General Commissioners or the Special Commissioners, and

Status: Point in time view as at 05/10/1999. This version of this provision has been superseded.

Changes to legislation: Finance Act 1989, Section 182 is up to date with all changes known to be in force on or before 25 July 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)

- (c) of any other person providing, or employed in the provision of, services to any person mentioned in paragraph (a) or (b) above.]

[^{F6}(2A) In this section “social security functions” means—

- (a) the functions relating to contributions, statutory sick pay or statutory maternity pay—
- (i) of the Board and their officers,
 - (ii) of any person carrying out the administrative work of the General Commissioners or the Special Commissioners, and
 - (iii) of any other person providing, or employed in the provision of, services to any person mentioned in sub-paragraph (i) or (ii) above, and
- (b) the functions under Part III of the Pension Schemes Act 1993 or Part III of the Pension Schemes (Northern Ireland) Act 1993 of the Board and their officers and any other person providing, or employed in the provision of, services to the Board or their officers.]

(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 [^{F7}for the purposes of section 80(3) of the ^{M1}Taxes Management Act 1970 or] under section 26(7) of the ^{M2}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, ^{F8} . . .
 - (ii) of the Parliamentary Commissioner for Administration and his officers,
 - [^{F9}(iii) of the Auditor General for Wales and any member of his staff, or
 - (iv) of the Welsh Administration Ombudsman and any member of his staff,]
- (b) is, or is derived from, information which was held by any person in the exercise of tax functions [^{F10}, tax credit functions] [^{F11} or social security functions], and
- (c) is information about any matter relevant, for the purposes of [^{F12} tax functions [^{F13}, tax credit functions] or social security functions—
- (i) to tax or duty in the case of any identifiable person,
[to working families’ tax credit or disabled person’s tax credit in ^{F14}(ia) respect of any identifiable person,]
 - (ii) to contributions payable by or in respect of any identifiable person, or
 - (iii) to statutory sick pay or statutory maternity pay in respect 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,

Status: Point in time view as at 05/10/1999. This version of this provision has been superseded.

Changes to legislation: Finance Act 1989, Section 182 is up to date with all changes known to be in force on or before 25 July 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)

- (b) with the consent of any person in whose case the information is about a matter relevant to tax or duty [^{F15}, to working families' tax credit or disabled person's tax credit][^{F16} or to contributions, statutory sick pay or statutory maternity pay], 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 [^{F17}, the Parliamentary Commissioner, the Auditor General for Wales or the Welsh Administration Ombudsman,] 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—
- (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,
- [^{F18} “contributions” means contributions under Part I of the Social Security Contributions and Benefits Act 1992 or Part I of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;]

Status: Point in time view as at 05/10/1999. This version of this provision has been superseded.

Changes to legislation: Finance Act 1989, Section 182 is up to date with all changes known to be in force on or before 25 July 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)

“Crown servant” has the same meaning as in the ^{M3} 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 ^{F19} Assembly Ombudsman for Northern Ireland] and the Northern Ireland Commissioner for Complaints.

(12) This section shall come into force on the repeal of section 2 of the ^{M4} Official Secrets Act 1911.

Textual Amendments

- F1** Words in s. 182(1) inserted (5.10.1999) by 1999 c. 10, **ss. 12(2)(a)**, 20(2)
- F2** Words in s. 182(1) inserted (1.4.1999) by 1999 c. 2, s. 6, **Sch. 6 para. 9(2)(a)**; S.I. 1999/527, art. 2(b), **Sch. 2**
- F3** S. 182(1)(a)-(c) and words immediately preceding substituted for words in s. 182(1) (1.4.1999) by 1999 c. 2, s. 6, **Sch. 6 para. 9(2)(b)**; S.I. 1999/527, art. 2(b), **Sch. 2**
- F4** S. 182(1)(aa) inserted (5.10.1999) by 1999 c. 10, **ss. 12(2)(b)**, 20(2)
- F5** S. 182(2AA) inserted (5.10.1999) by 1999 c. 10, **ss. 12(3)**, 20(2)
- F6** S. 182(2A) inserted (1.4.1999) by 1999 c. 2, s. 6, **Sch. 6 para. 9(3)**; S.I. 1999/527, art. 2(b), **Sch. 2**
- F7** Words in s. 182(3)(c) repealed (1.5.1995 with effect as mentioned in Sch. 29 Pt. VIII(16), note 5) by 1995 c. 4, s. 162, **Sch. 29 Pt. VIII(16)**
- F8** Word in s. 182(4)(a)(i) repealed (1.2.1999) by 1998 c. 38, s. 152, **Sch. 18 Pt. I** (with ss. 137(1), 139(2), 141(1), 143(2)); S.I. 1999/118, **art. 2**
- F9** S. 182(4)(a)(iii)(iv) inserted (1.2.1999) by 1998 c. 38, s. 125, **Sch. 12 para. 31(2)** (with ss. 137(1), 139(2), 141(1), 143(2)); S.I. 1999/118, **art. 2**
- F10** Words in s. 182(4)(b) inserted (5.10.1999) by 1999 c. 10, **ss. 12(4)(a)**, 20(2)
- F11** Words in s. 182(4)(b) inserted (1.4.1999) by 1999 c. 2, s. 6, **Sch. 6 para. 9(4)(a)**; S.I. 1999/527, art. 2(b), **Sch. 2**
- F12** S. 182(4)(c)(i)-(iii) and words immediately preceding substituted for words in s. 182(4)(c) (1.4.1999) by 1999 c. 2, s. 6, **Sch. 6 para. 9(4)(b)**; S.I. 1999/527, art. 2(b), **Sch. 2**
- F13** Words in s. 182(4)(c) inserted (5.10.1999) by 1999 c. 10, **ss. 12(4)(b)**, 20(2)
- F14** S. 182(4)(c)(ia) inserted (5.10.1999) by 1999 c. 10, **ss. 12(4)(b)**, 20(2)
- F15** Words in s. 182(5)(b) inserted (5.10.1999) by 1999 c. 10, **ss. 12(5)**, 20(2)
- F16** Words in s. 182(5)(b) inserted (1.4.1999) by 1999 c. 2, s. 6, **Sch. 6 para. 9(5)**; S.I. 1999/527, art. 2(b), **Sch. 2**
- F17** Words in s. 182(6)(e) substituted (1.2.1999) by 1998 c. 38, s. 125, **Sch. 12 para. 31(3)** (with ss. 137(1), 139(2), 141(1), 143(2)); S.I. 1999/118, **art. 2**
- F18** S. 182(10): definition of “contributions” inserted (1.4.1999) by 1999 c. 2, s. 6, **Sch. 6 para. 9(6)**; S.I. 1999/527, art. 2(b), **Sch. 2**
- F19** Words in s. 182(11)(c) substituted (16.7.1996) by S.I. 1996/1298 (N.I. 8), art. 21(1), **Sch. 5**

Status: Point in time view as at 05/10/1999. This version of this provision has been superseded.

Changes to legislation: Finance Act 1989, Section 182 is up to date with all changes known to be in force on or before 25 July 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)

Modifications etc. (not altering text)

- C1** S. 182 restricted (6.4.1997) by 1995 c. 26, s. 109(5) (with 121(5)); S.I. 1997/664, art. 2(3), **Sch. Pt. II**
S. 182 restricted (6.4.1997) by S.I. 1995/3213 (N.I. 22), **art. 107(2)** (with art. 118(5)(6)); S.R.
1997/192, **art. 2(b)**

Marginal Citations

- M1** 1970 c. 9.
M2 1968 c. 3.
M3 1989c. 6.
M4 1911 c. 28.

Status:

Point in time view as at 05/10/1999. This version of this provision has been superseded.

Changes to legislation:

Finance Act 1989, Section 182 is up to date with all changes known to be in force on or before 25 July 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.