



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], child trust fund functions^[F3] or social security functions^[F4] is guilty of an offence if it is information about any matter relevant, for the purposes of ^[F4]any of those functions—
- (a) to tax or duty in the case of any identifiable person,
 - ^[F5](aa) to a tax credit in respect of any identifiable person,
[to a child trust fund of any identifiable person,]
 - ^{F6}(ab) to contributions payable by or in respect of any identifiable person, or
 - (c) to statutory sick pay ^[F7], statutory maternity pay, statutory paternity pay or statutory adoption pay^[F8] 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.
- ^[F8](2ZA) In this section “tax credit functions” means the functions relating to tax credits—
- (a) of the Board,
 - (b) of any person carrying out the administrative work of the General Commissioners or the Special Commissioners, and

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

[^{F9}(2ZB) In this section “child trust fund functions” means the functions relating to child trust funds—

- (a) of the Board and their officers,
(b) of any person carrying out the administrative work of the General Commissioners or the Special Commissioners, or
(c) of any person providing, or employed in the provision of, services to the Board or any person mentioned in paragraph (b) above.]

[^{F10}(2A) In this section “social security functions” means—

- (a) the functions relating to contributions, [^{F11}child benefit, guardian’s allowance,] statutory sick pay [^{F12}, statutory maternity pay, statutory paternity pay or statutory adoption 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,
^{F13}(c)
(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, ^{F14}...
(ii) of the Parliamentary Commissioner for Administration and his officers,
^{F15}(iii) of the Auditor General for Wales and any member of his staff, ^{F16}...
^{F17}(iv) of the Public Services Ombudsman for Wales and any member of his staff, or]]
^{F18}(v) of the Scottish Public Services 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 [^{F19}, tax credit functions] [^{F20}, child trust fund functions] [^{F21} or social security functions], and
(c) is information about any matter relevant, for the purposes of [^{F22} tax functions] [^{F23}, tax credit functions] [^{F24}, child trust fund functions] or social security functions—

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- (i) to tax or duty in the case of any identifiable person,
[^{F25}(ia) to a tax credit in respect of any identifiable person,
[to a child trust fund of any identifiable person,
^{F26}(ib)
- (ii) to contributions payable by or in respect of any identifiable person, or
- (iii) to [^{F27}child benefit, guardian’s allowance,] statutory sick pay [^{F28},
statutory maternity pay, statutory paternity pay or statutory adoption
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,
 - (b) with the consent of any person in whose case the information is about a matter relevant to tax or duty [^{F29}, to a tax credit or to a child trust fund] [^{F30} or to contributions, statutory sick pay [^{F31}, statutory maternity pay, statutory paternity pay or statutory adoption 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 [^{F32}, the Parliamentary Commissioner, the Auditor General for Wales [^{F33}, [^{F34}the Public Services Ombudsman for Wales] or the Scottish Public Services 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.

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- (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,
- [^{F35}“child trust fund” has the same meaning as in the Child Trust Funds Act 2004,]
- “the Commissioners” means the Commissioners of Customs and Excise,
- [^{F36}“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;]
- “Crown servant” has the same meaning as in the ^{M1} Official Secrets Act 1989,
- [^{F37}“tax credit” means a tax credit under the Tax Credits Act 2002,] and
- “tax or duty” means any tax or duty within the general responsibility of the Commissioners or the Board.
- [^{F38}(10A) In this section, in relation to the disclosure of information “identifiable person” means a person whose identity is specified in the disclosure or can be deduced from it.]
- (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^{F39} ..., ^{F40} ... the [^{F41}Assembly Ombudsman for Northern Ireland] and the Northern Ireland Commissioner for Complaints.
- [^{F42}(11A) In this section, references to statutory paternity pay or statutory adoption pay include statutory pay under Northern Ireland legislation corresponding to Part 12ZA or Part 12ZB of the Social Security Contributions and Benefits Act 1992 (c. 4).]
- (12) This section shall come into force on the repeal of section 2 of the ^{M2} Official Secrets Act 1911.

Textual Amendments

- F1** Words in s. 182(1) inserted (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, [Sch. 5 para. 11\(2\)\(a\)](#); S.I. 2002/1727; [S.I. 2003/392](#), art. 2
- F2** Words in s. 182(1) inserted (1.1.2005) by [Child Trust Funds Act 2004 \(c. 6\)](#), [ss. 18\(2\)\(a\)](#), 27; S.I. 2004/2422, art. 2
- F3** 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](#)
- F4** 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](#)

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- F5** S. 182(1)(aa) substituted (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by **Tax Credits Act 2002** (c. 21), s. 61, **Sch. 5 para. 11(2)(b)**; S.I. 2002/1727; S.I. 2003/392, art. 2
- F6** S. 182(1)(ab) inserted (1.1.2005) by **Child Trust Funds Act 2004** (c. 6), **ss. 18(2)(b)**, 27; S.I. 2004/2422, art. 2
- F7** Words in s. 128(1)(c) substituted (8.12.2002) by 2002 c. 22, s. 53, **Sch. 7 para. 1(2)(a)**; S.I. 2002/2866, art. 2(2), **Sch. 1 Pt. 2**
- F8** S. 182(2ZA) substituted for (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by **Tax Credits Act 2002** (c. 21), s. 61, **Sch. 5 para. 11(3)**; S.I. 2002/1727; S.I. 2003/392, art. 2
- F9** S. 182(2ZB) inserted (1.1.2005) by **Child Trust Funds Act 2004** (c. 6), **ss. 18(3)**, 27; S.I. 2004/2422, art. 2
- F10** 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**
- F11** Words in s. 182(2A) inserted (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by **Tax Credits Act 2002** (c. 21), s. 61, **Sch. 5 para. 11(4)**; S.I. 2002/1727; S.I. 2003/392, art. 2
- F12** Words in s. 182(2A)(a) substituted (8.12.2002) by 2002 c. 22, s. 53, **Sch. 7 para. 1(2)(b)**; S.I. 2002/2866, art. 2(2), **Sch. 1 Pt. 2**
- F13** S. 182(3)(c) repealed (22.7.2004) by **Statute Law (Repeals) Act 2004** (c. 14), **Sch. 1 Pt. 5** Group 18
- F14** 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
- F15** 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
- F16** Word in s. 182(4)(a)(iii) omitted (14.7.2004) by virtue of **Scottish Public Services Ombudsman Act 2002 (Consequential Provisions and Modifications) Order 2004** (S.I. 2004/1823), arts. 1, **10(a)**
- F17** S. 182(4)(a)(iv) substituted (1.4.2006) by **Public Services Ombudsman (Wales) Act 2005** (c. 10), s. 40, **Sch. 6 para. 22(a)**; S.I. 2005/2800, art. 5(1)(3)
- F18** S. 182(4)(a)(v) and preceding word inserted (14.7.2004) by **Scottish Public Services Ombudsman Act 2002 (Consequential Provisions and Modifications) Order 2004** (S.I. 2004/1823), arts. 1, **10(b)**
- F19** Words in s. 182(4)(b) inserted (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by **Tax Credits Act 2002** (c. 21), s. 61, **Sch. 5 para. 11(5)(a)**; S.I. 2002/1727; S.I. 2003/392, art. 2
- F20** Words in s. 182(4)(b) inserted (1.1.2005) by **Child Trust Funds Act 2004** (c. 6), **ss. 18(4)(a)**, 27; S.I. 2004/2422, art. 2
- F21** 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**
- F22** 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**
- F23** Words in s. 182(4)(c) inserted (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by **Tax Credits Act 2002** (c. 21), s. 61, **Sch. 5 para. 11(5)(b)**; S.I. 2002/1727; S.I. 2003/392, art. 2
- F24** Words in s. 182(4)(c) inserted (1.1.2005) by **Child Trust Funds Act 2004** (c. 6), **ss. 18(4)(a)**, 27; S.I. 2004/2422, art. 2
- F25** S. 182(4)(c)(ia) substituted (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by **Tax Credits Act 2002** (c. 21), s. 61, **Sch. 5 para. 11(5)(c)**; S.I. 2002/1727; S.I. 2003/392, art. 2
- F26** S. 182(4)(c)(ib) inserted (1.1.2005) by **Child Trust Funds Act 2004** (c. 6), **ss. 18(4)(b)**, 27; S.I. 2004/2422, art. 2
- F27** Words in s. 182(4)(c)(iii) inserted (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by **Tax Credits Act 2002** (c. 21), s. 61, **Sch. 5 para. 11(5)(d)**; S.I. 2002/1727; S.I. 2003/392, art. 2
- F28** Words in s. 182(4)(c)(iii) substituted (8.12.2002) by 2002 c. 22, s. 53, **Sch. 7 para. 1(2)(c)**; S.I. 2002/2866, art. 2(2), **Sch. 1 Pt. 2**

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- F29** Words in s. 182(5)(b) substituted (1.1.2005) by Child Trust Funds Act 2004 (c. 6), **ss. 18(5)**, 27; S.I. 2004/2422, art. 2
- F30** 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**
- F31** Words in s. 182(5)(b) substituted (8.12.2002) by 2002 c. 22, s. 53, **Sch. 7 para. 1(2)(d)**; S.I. 2002/2866, art. 2(2), **Sch. Pt. 2**
- F32** 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**
- F33** Words in s. 182(6) substituted (14.7.2004) by Scottish Public Services Ombudsman Act 2002 (Consequential Provisions and Modifications) Order 2004 (S.I. 2004/1823), arts. 1, **10(c)**
- F34** Words in s. 182(6) substituted (1.4.2006) by Public Services Ombudsman (Wales) Act 2005 (c. 10), s. 40, **Sch. 6 para. 22(b)**; S.I. 2005/2800, art. 5(1)(3)
- F35** Words in s. 182(10) inserted (1.1.2005) by Child Trust Funds Act 2004 (c. 6), **ss. 18(6)**, 27; S.I. 2004/2422, art. 2
- F36** 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**
- F37** Words in s. 182(10) inserted (1.8.2002 for specified purposes, 26.2.2003 for specified purposes, 1.4.2003 for specified purposes) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 5 para. 11(7)**; S.I. 2002/1727; S.I. 2003/392, **art. 2**
- F38** S. 182(10A) inserted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 39**; S.I. 2005/1126, art. 2(2)(h)
- F39** Words in s. 182(11)(c) repealed (1.4.2006) by Public Services Ombudsman (Wales) Act 2005 (c. 10), s. 40, **Sch. 6 para. 22(c)**, **Sch. 7**; S.I. 2005/2800, art. 5(1)(3)
- F40** Words in s. 182(11)(c) omitted (14.7.2004) by virtue of Scottish Public Services Ombudsman Act 2002 (Consequential Provisions and Modifications) Order 2004 (S.I. 2004/1823), arts. 1, **10(d)**
- F41** Words in s. 182(11)(c) substituted (16.7.1996) by S.I. 1996/1298 (N.I. 8), art. 21(1), **Sch. 5**
- F42** S. 182(11A) inserted (8.12.2002) by 2002 c. 22, s. 53, **Sch. 7 para. 1(3)**; S.I. 2002/2866, art. 2(2), **Sch. 1 Pt. 2**

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)**
- C2** S. 182 restricted (6.4.2005) by Pensions Act 2004 (c. 35), **ss. 202(2)**, 322(1) (with s. 313); S.I. 2005/275, art. 2(7), **Sch. Pt. 7**
- C3** S. 182 restricted (6.4.2005) by Pensions Act 2004 (c. 35), **ss. 88(2)**, **202(2)**, 322(1) (with s. 313); S.I. 2005/275, art. 2(7), **Sch. Pt. 7**
- C4** S. 182(2ZB) modified (temp.) (6.4.2005) by Child Trust Funds Act 2004 (c. 6), s. **24(1)(4)27**; S.I. 2004/3369, art. 2(1)
- C5** S. 182(2ZB) modified (temp.) (6.4.2005) by Child Trust Funds Act 2004 (c. 6), s. **24(1)(4)27**; S.I. 2004/3369, art. 2(1)

Marginal Citations

- M1** 1989c. 6.
M2 1911 c. 28.

Status:

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