



# Finance Act 1993

## 1993 CHAPTER 34

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

### CHAPTER II

#### LOTTERY DUTY

##### *Administration and enforcement*

#### **37 Disclosure of information.**

- (1) Notwithstanding any obligation not to disclose information that would otherwise apply, the Commissioners may disclose information—
  - (a) to the Secretary of State,
  - (b) to the Gaming Board for Great Britain, or
  - (c) to an authorised officer of the Secretary of State or Gaming Board,for the purpose of assisting the Secretary of State or Gaming Board (as the case may be) in the performance of duties imposed by or under any enactment in relation to lotteries.
- (2) Notwithstanding any such obligation as is mentioned in subsection (1) above—
  - (a) the Secretary of State,
  - (b) the Gaming Board for Great Britain, or
  - (c) an authorised officer of the Secretary of State or Gaming Board,may disclose information to the Commissioners or to an authorised officer of the Commissioners for the purpose of assisting the Commissioners in the performance of duties in relation to lottery duty.
- (3) Information that has been disclosed to a person by virtue of this section shall not be disclosed by him except—

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**Status:** Point in time view as at 01/12/1993. This version of this provision has been superseded.

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1993, Section 37. (See end of Document for details)

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- (a) to another person to whom (instead of him) disclosure could by virtue of this section have been made, or
  - (b) for the purpose of any proceedings connected with the operation of any enactment in relation to lotteries or lottery duty.
- (4) References above in this section to the Secretary of State include any person who has been designated by the Secretary of State as a person to and by whom information may be disclosed under this section.
- (5) The Secretary of State shall notify the Commissioners in writing if he designates a person under subsection (4) above.

**Status:**

Point in time view as at 01/12/1993. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1993, Section 37.