



Pension Schemes Act 1993

1993 CHAPTER 48

PART XI

GENERAL AND MISCELLANEOUS PROVISIONS

Information about schemes

155 Requirement to give information to the Secretary of State or the Board for the purposes of certain provisions.

Regulations may require the furnishing by prescribed persons to the Secretary of State [^{F1}or the Inland Revenue]^{F2}... of such information as he [^{F3}or they require] for the purposes of ^{F4}... [^{F4}Part III], section 111 (and Part VIII and section 153 so far as they have effect for the purposes of section 111) [^{F5}and section 117].

Textual Amendments

- F1** Words in s. 155 inserted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), **Sch. 1 para. 59(a)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F2** Words in s. 155 repealed (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 65(a), **Sch. 7 Pt. III**; S.I. 1996/778, art. 2(5)(a), Sch. Pt. 5; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F3** Words in s. 155 inserted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), **Sch. 1 para. 59(b)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F4** Words in s. 155 substituted (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), s. 180(1), **Sch. 5 para. 65(c)**; S.I. 1996/778, art. 2(5)(a), Sch. Pt. 5; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F5** Words in s. 155 substituted (6.4.2012) by The Pensions Act 2008 (Abolition of Protected Rights) (Consequential Amendments) (No.2) Order 2011 (S.I. 2011/1730), arts. 1(2)(b), **5(15A)** (as inserted by S.I. 2012/709, arts. 1(2), **2(3)**)

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Changes to legislation: Pension Schemes Act 1993, Cross Heading: Information about schemes is up to date with all changes known to be in force on or before 13 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)

Commencement Information

II Ss. 1-187 in force at 7.2.1994 by [S.I. 1994/86, art. 2](#)

[^{F6}156 Information for purposes of contracting-out.

- (1) The Secretary of State or the Inland Revenue may give to the trustees or managers of an occupational pension scheme [^{F7}or a personal pension scheme which was an appropriate scheme before the abolition date] such information as appears to the Secretary of State or Inland Revenue appropriate to give to them for the purpose of enabling them to comply with their obligations under Part III.
- (2) The Secretary of State or Inland Revenue may also give to such persons as may be prescribed any information that they could give under subsection (1) to trustees or managers of a scheme.]

Textual Amendments

F6 S. 156 substituted (1.1.2001) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\), s. 86\(1\)\(b\)\(2\), Sch. 5 para. 9](#) (with s. 83(6)); [S.I. 2000/3166, art. 2\(3\)\(b\)\(vi\)](#)

F7 Words in s. 156(1) substituted (6.4.2012) by [The Pensions Act 2008 \(Abolition of Protected Rights\) \(Consequential Amendments\) \(No.2\) Order 2011 \(S.I. 2011/1730\), arts. 1\(2\)\(b\), 5\(16\)](#)

Commencement Information

II Ss. 1-187 in force at 7.2.1994 by [S.I. 1994/86, art. 2](#)

157 Power of Secretary of State to obtain information in connection with applications under s. 124.

- (1) Where an application is made to the Secretary of State under section 124 in respect of contributions to an occupational pension scheme or personal pension scheme falling to be made, by an employer, the Secretary of State may require—
 - (a) the employer to provide him with such information as the Secretary of State may reasonably require for the purpose of determining whether the application is well founded; and
 - (b) any person having the custody or control of any relevant records or other documents to produce for examination on behalf of the Secretary of State any such document in that person's custody or under his control which is of such a description as the Secretary of State may require.
- (2) Any such requirement shall be made in writing given to the person on whom the requirement is imposed and may be varied or revoked by a subsequent notice so given.
- (3) If a person refuses or wilfully neglects to furnish any information or produce any document which he has been required to furnish or produce by a notice under this section he shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (4) If a person, in purporting to comply with a requirement of a notice under this section, knowingly or recklessly makes any false statement, he shall be liable on summary conviction to a fine not exceeding level 5 on the standard scale.
- (5) This section shall be construed as if it were in Chapter II of Part VII.

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Commencement Information

II Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, art. 2

158 Disclosure of information between government departments etc.

- (1) No obligation as to secrecy imposed by statute or otherwise on [^{F8}Revenue and Customs officials] shall prevent information obtained or held in connection with the assessment or collection of income tax from being disclosed—
- (a) to the Secretary of State,
 - (b) to the Department of Health and Social Services for Northern Ireland, or
 - (c) to an officer of either of them authorised to receive such information, in connection with the operation of this Act (except Chapter II of Part VII and sections 157 and 161) or of any corresponding enactment of Northern Ireland legislation.

- [^{F9}(1A) No obligation as to secrecy imposed by statute or otherwise on [^{F8}Revenue and Customs officials] shall prevent information obtained or held for the purposes of Part III of this Act from being disclosed—
- (a) to the Secretary of State,
 - (b) to the Department of Health and Social Services for Northern Ireland, or
 - (c) to an officer of either of them authorised to receive such information, in connection with the operation of this Act or of any corresponding enactment of Northern Ireland legislation.]

^{F10}(2)

^{F10}(3)

- (4) In relation to persons who are carrying on or have carried on [^{F11}wholly or partly in the United Kingdom] a trade, profession or vocation income from which is chargeable to tax under [^{F12}Part 2 of the Income Tax (Trading and Other Income) Act 2005 or] Case I or II of Schedule D, disclosure under subsection (1) relating to that trade, profession or vocation shall be limited to information about the commencement or cessation of, and employed earners engaged in, that trade, profession or vocation, but sufficient information may also be given to identify the persons concerned.
- (5) [^{F13}Subsections (1) and (1A)] extend only to disclosure by or under the authority of the Inland Revenue.
- (6) ^{F14}... , information which is the subject of disclosure to any person by virtue of subsection (1) [^{F15}or (1A)], ^{F16}... 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 civil or criminal proceedings in connection with the operation of this Act (except Chapter II of Part VII and sections 157 and 161); or
 - (c) for the purposes of [^{F17}Chapter II of Part I of the Social Security Act 1998] or any corresponding provisions of Northern Ireland legislation; ^{F18}... [^{F19}or

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- (ca) for the purposes of Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 or any corresponding provisions of Northern Ireland legislation.]

^{F18}(d)

^{F20}(7)

^{F21}(8)

[^{F22}(9) In this section “Revenue and Customs officials” has the meaning given by section 18 of the Commissioners for Revenue and Customs Act 2005 (confidentiality).]

Textual Amendments

- F8** Words in s. 158 substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 51(a)**; S.I. 2005/1126, art. 2(2)(h)
- F9** S. 158(1A) inserted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 6 para. 7(2)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F10** S. 158(2)(3) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 66(a), **Sch. 7 Pt. III**; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F11** Words in s. 158(4) inserted (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), **Sch. 1 para. 468(a)** (with Sch. 2)
- F12** Words in s. 158(4) inserted (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), **Sch. 1 para. 468(b)** (with Sch. 2)
- F13** Words in s. 158(5) substituted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 6 para. 7(3)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F14** Words in s. 158(6) repealed (6.4.2006) by Pensions Act 2004 (c. 35), s. 322(1), **Sch. 13**; S.I. 2006/560, art. 2(3), Sch. Pt. 3
- F15** Words in s. 158(6) inserted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 6 para. 7(4)(a)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F16** Words in s. 158(6) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 66(b), **Sch. 7 Pt. III**; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F17** Words in s. 158(6)(c) substituted (5.7.1999 for specified purposes, 29.11.1999 for specified purposes) by Social Security Act 1998 (c. 14), s. 87(2), **Sch. 7 para. 129**; S.I. 1999/1958, art. 2(1)(b), Sch. 1 (with arts. 3, 5, Sch. 12); S.I. 1999/3178, art. 2(1)(a)(2), Sch. 1 (with art. 4, Schs. 21-23)
- F18** S. 158(6)(d) and preceding word repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 66(b), **Sch. 7 Pt. III**; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F19** S. 158(6)(ca) and preceding word inserted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 6 para. 7(4)(b)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F20** S. 158(7) repealed (6.4.2006) by Pensions Act 2004 (c. 35), s. 322(1), **Sch. 13**; S.I. 2006/560, art. 2(3), Sch. Pt. 3
- F21** S. 158(8) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 66(d), **Sch. 7 Pt. III**; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F22** S. 158(9) added (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 51(b)**; S.I. 2005/1126, art. 2(2)(h)

Commencement Information

- I1** Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, **art. 2**

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[^{F23}158A Other disclosures by the Secretary of State.

- (1) The Secretary of State may, in spite of any obligation as to secrecy or confidentiality imposed by statute or otherwise on him or on persons employed in [^{F24}the Department for Work and Pensions], disclose [^{F25}any regulated information] to any person specified in the first column of the following Table if he considers that the disclosure would enable or assist the person to discharge the functions specified in relation to the person in the second column of the Table.

TABLE

<i>Persons</i>	<i>Functions</i>
^{F26}	^{F26}
...	...
The Bank of England.	[^{F27} Any of its functions].
[^{F28} The Financial Services Authority.	[^{F29} Functions under the legislation relating to friendly societies, under the Building Societies Act 1986 or under the Financial Services and Markets Act 2000.]]
The Regulatory Authority.	Functions under this Act [^{F30} , the Pensions Act 1995, the Welfare Reform and Pensions Act 1999 or the Pensions Act 2004 or any enactment in force in Northern Ireland corresponding to any of those enactments.]
[^{F31} The Pensions Ombudsman.	Functions conferred by or by virtue of this Act or any enactment in force in Northern Ireland corresponding to it.
The Board of the Pension Protection Fund.	Functions conferred by or by virtue of Part 2 of the Pensions Act 2004 or any enactment in force in Northern Ireland corresponding to that Part.
The Ombudsman for the Board of the Pension Protection Fund.	Functions conferred by or by virtue of Part 2 of the Pensions Act 2004 or any enactment in force in Northern Ireland corresponding to that Part.]
[^{F32} A person appointed under— (a) section 167 of the Financial Services and Markets Act 2000, (b) subsection (3) or (5) of section 168 of that Act, or (c) section 284 of that Act, to conduct an investigation.	Functions in relation to that investigation]
[^{F32} A body designated under section 326(1) of the Financial Services and Markets Act 2000.	Functions in its capacity as a body designated under that section.]

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<i>Persons</i>	<i>Functions</i>
[^{F32} A recognised investment exchange or a recognised clearing house (as defined by section 285 of that Act).	Functions in its capacity as an exchange or clearing house recognised under that Act.]
F26	F26
...	...
F26	F26
...	...
F26	F26
...	...
F26	F26
...	...
F26	F26
...	...
F26	F26
...	...

^{F33}(1AA) [In subsection (1), “regulated information” means information received by the Secretary of State in connection with his functions under—

- (a) this Act,
- (b) the Pensions Act 1995, or
- (c) the Pensions Act 2004,

other than information supplied to him under section 235(2) of, or paragraph 2 of Schedule 10 to, the Pensions Act 2004 (supply of information for retirement planning purposes etc).]

^{F34}(1A) [The Inland Revenue may, in spite of any obligation as to secrecy or confidentiality imposed by statute or otherwise on them or on their officers, disclose any information received by them in connection with their functions under Part III of this Act to any person specified in the first column of the Table in subsection (1) if they consider that the disclosure would enable or assist the person to discharge the functions specified in relation to the person in the second column of the Table.]

(2) The Secretary of State may by order—

- (a) amend the Table in subsection (1) by—
 - (i) adding any person exercising regulatory functions and specifying functions in relation to that person,
 - (ii) removing any person for the time being specified in the Table, or
 - (iii) altering the functions for the time being specified in the Table in relation to any person, or
- (b) restrict the circumstances in which, or impose conditions subject to which, disclosure may be made to any person for the time being specified in the Table]

Textual Amendments

F23 S. 158A inserted (6.4.1996) by [Pensions Act 1995 \(c. 26\)](#), s. 180(1), [Sch. 6 para. 9](#); [S.I. 1996/778](#), art. 2(4), Sch. Pt. 4

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- F24** Words in s. 158A(1) substituted (27.6.2002) by The Secretaries of State for Education and Skills and for Work and Pensions Order 2002 (S.I. 2002/1397), **Sch. para. 9(3)**
- F25** Words in s. 158A(1) substituted (6.4.2005) by Pensions Act 2004 (c. 35), s. 322(1), **Sch. 12 para. 26(2)**; S.I. 2005/275, art. 2(7), Sch. Pt. 7 (with art. 3(2))
- F26** Words in s. 158A(1) Table repealed (1.12.2001) by The Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649), arts. 1, **124(2)**
- F27** Words in s. 158A(1) Table substituted (1.6.1998) by Bank of England Act 1998 (c. 11), s. 45, **Sch. 5 para. 69(3)**; S.I. 1998/1120, art. 2
- F28** Words in s. 158A(1) Table inserted (1.6.1998) by Bank of England Act 1998 (c. 11), s. 45, **Sch. 5 para. 69(3)**; S.I. 1998/1120, art. 2
- F29** Words in s. 158A(1) Table substituted (1.12.2001) by The Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649), arts. 1, **124(3)**
- F30** Words in s. 158A(1) Table substituted (6.4.2005) by Pensions Act 2004 (c. 35), s. 322(1), **Sch. 12 para. 26(3)(a)**; S.I. 2005/275, art. 2(7), Sch. Pt. 7 (with art. 3(2))
- F31** Words in s. 158A(1) Table substituted (6.4.2005) by Pensions Act 2004 (c. 35), s. 322(1), **Sch. 12 para. 26(3)(b)**; S.I. 2005/275, art. 2(7), Sch. Pt. 7 (with art. 3(2))
- F32** Words in s. 158A(1) Table inserted (1.12.2001) by The Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649), arts. 1, **124(4)**
- F33** S. 158A(1AA) inserted (6.4.2005) by Pensions Act 2004 (c. 35), s. 322(1), **Sch. 12 para. 26(4)**; S.I. 2005/275, art. 2(7), Sch. Pt. 7 (with art. 3(2))
- F34** S. 158A(1A) inserted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 6 para. 8**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

Modifications etc. (not altering text)

- C1** S. 158A modified (3.9.2001) by The Financial Services and Markets Act 2000 (Consequential Amendments) (Pre-Commencement Modifications) Order 2001 (S.I. 2001/2966), arts. 1, **10**

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