



Pension Schemes Act 1993

1993 CHAPTER 48

PART XI

GENERAL AND MISCELLANEOUS PROVISIONS

Information about schemes

158 Disclosure of information between government departments etc.

- (1) No obligation as to secrecy imposed by statute or otherwise on persons employed in relation to the Inland Revenue 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.

- [^{F1}(1A) No obligation as to secrecy imposed by statute or otherwise on persons employed in relation to the Inland Revenue 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.]

^{F2}(2)

^{F2}(3)

- (4) In relation to persons who are carrying on or have carried on a trade, profession or vocation income from which is chargeable to tax under Case I or II of Schedule D,

Status: Point in time view as at 01/04/1999. This version of this provision has been superseded.

Changes to legislation: Pension Schemes Act 1993, Section 158 is up to date with all changes known to be in force on or before 22 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)

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) [^{F3}Subsections (1) and (1A)] extend only to disclosure by or under the authority of the Inland Revenue.
- (6) Subject to subsection (7), information which is the subject of disclosure to any person by virtue of subsection (1) [^{F4}or (1A)], ^{F5}...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 sections 17 to 62 of the ^{M1}Social Security Administration Act 1992 or any corresponding provisions of Northern Ireland legislation; ^{F6}...[^{F7}or
 - (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.]
 - ^{F6}(d)
- (7) The Secretary of State, [^{F8}and the Inland Revenue] may provide the Registrar with such information as he may request for the purposes of the register; and no obligation as to secrecy or confidentiality imposed by statute or otherwise on—
 - (a) persons employed in the Department of Social Security, [^{F9}or]
 - (b) persons employed in relation to the Inland Revenue, ^{F10}...
 - ^{F10}(c)
 shall prevent them from disclosing to the Registrar such information as is necessary for the purposes of the register.
- ^{F11}(8)

Textual Amendments	
F1	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)
F2	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
F3	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)
F4	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)
F5	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
F6	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
F7	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)

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- F8** Words in s. 158(7) substituted (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), **Sch. 5 para. 66(c)(i)**; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F9** Word in s. 158(7) inserted (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), **Sch. 5 para. 66(c)(ii)**; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F10** S. 158(7)(c) and preceding word repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 66(c)(iii), **Sch. 7 Pt. III**; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F11** 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

Commencement Information

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

Marginal Citations

- M1** 1992 c. 5.

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