



Pension Schemes (Northern Ireland) Act 1993

1993 CHAPTER 49

PART XI

GENERAL AND MISCELLANEOUS PROVISIONS

Information about schemes

151 Requirement to give information to the Department or the Board for the purposes of certain provisions.

Regulations may require the furnishing by prescribed persons to the Department [^{F1}or the Board] of such information as it [^{F2}requires] for the purposes of [^{F3}Part III], section 107 (and Part VIII and section 149 so far as they have effect for the purposes of section 107), section 113 and section 155 (so far as it relates to protected rights payments).

Textual Amendments

- F1** Words in s. 151 omitted (6.4.1996 for certain purposes otherwise *prosp.*) by virtue of S.I. 1995/3213 (N.I. 22), arts. 1(2), 147, **Sch. 3 para. 55(a)**; S.R. 1996/91, art. 2(d), **Sch. Pt. IV** and are repealed (*prosp.*) by S.I. 1995/3213 (N.I. 22), arts. 1(2), 168, **Sch. 5 Pt. III**
- F2** Words in s. 151 substituted (6.4.1996 for certain purposes only otherwise *prosp.*) by S.I. 1995/3213 (N.I. 22), arts. 1(2), 147, **Sch. 3 para. 55(b)**; S.R. 1996/91, art. 2(d), **Sch. Pt. IV**
- F3** Words in s. 151 substituted (6.4.1996 for certain purposes only otherwise *prosp.*) by S.I. 1995/3213 (N.I. 22), arts. 1(2), 147, **Sch. 3 para. 55(c)**; S.R. 1996/91, art. 2(d), **Sch. Pt. IV**

152 Information as to guaranteed minimum pensions.

The Department may give—

Status: Point in time view as at 06/04/1996.

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(a) the trustees or managers of an occupational pension scheme which is not a money purchase contracted-out scheme; and

(b) such other persons as may be prescribed,

information as to the amount of the guaranteed minimum pension to which it appears to the Department that any person is immediately or prospectively entitled under the scheme or as to any other matter required for calculating that amount.

153 Power of Department to obtain information in connection with applications under s. 120.

(1) Where an application is made to the Department under section 120 in respect of contributions to an occupational pension scheme or personal pension scheme falling to be made, by an employer the Department may require—

(a) the employer to provide it with such information as the Department 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 Department any such document in that person's custody or under his control which is of such a description as the Department may require.

(2) Any such requirement shall be made by notice 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.

154 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 Department,

(b) to the Secretary of State, 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 153 and 157) or of any corresponding legislation in Great Britain.

(2) No such obligation shall prevent information from being disclosed to any member of the Board, or an officer of the Board authorised to receive it, in connection with the exercise by the Board of any of their functions.

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- (3) No such obligation shall prevent such information as is mentioned in subsection (2) from being disclosed to any person whose duty it is to give advice to the Board, in so far as the information—
- (a) is required by him solely to enable him to perform that duty adequately; and
 - (b) is information which the Board have power under any enactment to require any person to provide.
- (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, 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) Subsections (1) to (3) 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), (2) or (3) 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 153 and 157); or
 - (c) for the purposes of sections 15 to 60 of the ^{M1}Social Security Administration (Northern Ireland) Act 1992 or any corresponding provisions of legislation in Great Britain; or
 - (d) in the case of such information as is mentioned in subsection (2), where the further disclosure—
 - (i) is made to the trustees or managers of an occupational pension scheme,
 - (ii) relates to a member of the scheme, and
 - (iii) is made with his consent.
- (7) The Department, the Inland Revenue and the Board 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,
 - (b) persons employed in relation to the Inland Revenue, or
 - (c) the staff of the Board,
- shall prevent them from disclosing to the Registrar such information as is necessary for the purposes of the register.
- (8) The Board may inform any person claiming to be entitled to a pension under an occupational pension scheme or a personal pension scheme of the name and address of any person appearing to the Board to be responsible for paying that pension notwithstanding that information with respect to that matter has come into the Board's possession by virtue of this section.

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Marginal Citations

M1 1992 c. 8.

[^{F4}154A Other disclosures by the Department.

- (1) The Department may, in spite of any obligation as to secrecy or confidentiality imposed by statute or otherwise on the Department or on persons employed in it, disclose any information received by it in connection with its functions under this Act or the Pensions (Northern Ireland) Order 1995 to any person specified in the first column of the following Table if it 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

| Persons | Functions |
|--|--|
| The Treasury. | Functions under the Financial Services Act 1986. |
| The Bank of England. | Functions under the Banking Act 1987 or any other functions. |
| The Regulatory Authority. | Functions under this Act or the Pensions (Northern Ireland) Order 1995 or any enactment in force in Great Britain corresponding to either of them. |
| The Pensions Compensation Board. | Functions under the Pensions (Northern Ireland) Order 1995 or any corresponding enactment in force in Great Britain. |
| The Friendly Societies Commission. | Functions under the enactments relating to friendly societies. |
| The Building Societies Commission. | Functions under the Building Societies Act 1986. |
| An inspector appointed by the Secretary of State. | Functions under section 94 or 177 of the Financial Services Act 1986. |
| A person authorised to exercise powers under section 106 of the Financial Services Act 1986. | Functions under that section. |
| A designated agency or transferee body or the competent authority (within the meaning of the Financial Services Act 1986). | Functions under the Financial Services Act 1986. |
| A recognised self-regulating organisation, recognised professional body, recognised investment exchange or recognised clearing house (within the | Functions in its capacity as an organisation, body, exchange or clearing house recognised under the Financial Services Act 1986. |

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meaning of the Financial Services Act 1986).

- (2) The Department 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 is permitted in the case of any person for the time being specified in the Table.]

Textual Amendments

F4 S. 154A inserted (6.4.1996) by S.I. 1995/3213 (N.I. 22), art. 165, **Sch. 4 para. 9**; S.R. 1996/91, art. 2(c), **Sch. Pt. III**

Status:

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Changes to legislation:

Pension Schemes (Northern Ireland) Act 1993, Cross Heading: Information about schemes is up to date with all changes known to be in force on or before 26 June 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.