



Value Added Tax Act 1994

1994 CHAPTER 23

PART VI

SUPPLEMENTARY PROVISIONS

Change in rate of VAT etc. and disclosure of information

91 Disclosure of information for statistical purposes.

- (1) For the purpose of the compilation or maintenance by the Department of Trade and Industry or the [^{F1}Office for National Statistics] of a central register of businesses, or for the purpose of any statistical survey conducted or to be conducted by that Department or Office, the Commissioners or an authorised officer of the Commissioners may disclose to an authorised officer of that Department or Office particulars of the following descriptions obtained or recorded by them in pursuance of this Act—
 - (a) numbers allocated by the Commissioners on the registration of persons under this Act and reference numbers for members of a group;
 - (b) names, trading styles and addresses of persons so registered or of members of groups and status and trade classifications of businesses; and
 - (c) actual or estimated value of supplies.
- (2) Subject to subsection (3) below, no information obtained by virtue of this section by an officer of the Department of Trade and Industry or the [^{F2}Office for National Statistics] may be disclosed except to an officer of a Government department (including a Northern Ireland department) for the purpose for which the information was obtained, or for a like purpose.
- (3) Subsection (2) above does not prevent the disclosure—
 - (a) of any information in the form of a summary so framed as not to enable particulars to be identified as particulars relating to a particular person or to the business carried on by a particular person; or

Status: Point in time view as at 01/04/1996. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 91. (See end of Document for details)

- (b) with the consent of any person, of any information enabling particulars to be identified as particulars relating only to him or to a business carried on by him.
- (4) If any person who has obtained any information by virtue of this section discloses it in contravention of this section he shall be liable—
 - (a) on summary conviction to a fine not exceeding the statutory maximum; and
 - (b) on conviction on indictment to imprisonment for a term not exceeding 2 years or to a fine of any amount or to both.
- (5) In this section, references to the Department of Trade and Industry or the [^{F3}Office for National Statistics] include references to any Northern Ireland department carrying out similar functions.

Textual Amendments

- F1** Words in s. 91(1) substituted (1.4.1996) by S.I. 1996/273, art. 5(1), **Sch. 2 para. 27(2)**
- F2** Words in s. 91(2) substituted (1.4.1996) by S.I. 1996/273, art. 5(1), **Sch. 2 para. 27(3)**
- F3** Words in s. 91(5) substituted (1.4.1996) by S.I. 1996/273, art. 5(1), **Sch. 2 para. 27(3)**

Status:

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