
STATUTORY INSTRUMENTS

1990 No. 2232

**The Income Tax (Deposit-takers)
(Interest Payments) Regulations 1990**

Use of information

13.—(1) Subject to paragraph (2) information obtained by the Board under regulation 10, 11 or 12—

- (a) shall not be used for the purpose of ascertaining the tax liability (if any) of any person other than—
 - (i) a person beneficially entitled to a payment of interest within regulation 10 to whom the information obtained relates, and
 - (ii) the deposit-taker; and
- (b) shall otherwise be used only for the purposes of these Regulations.

(2) Paragraph (1) shall not be construed as preventing any disclosure of information within section 182(5) of the Finance Act 1989⁽¹⁾.