
STATUTORY INSTRUMENTS

1995 No. 3213

The Pensions (Northern Ireland) Order 1995

PART II

OCCUPATIONAL PENSIONS

Disclosure of information: the Authority

Disclosure of information by the Inland Revenue

107.—(1) This Article applies to information held by any person in the exercise of tax functions about any matter relevant, for the purposes of those functions, to tax or duty in the case of an identifiable person (in this Article referred to as “tax information”).

(2) No obligation as to secrecy imposed by section 182 of the Finance Act 1989⁽¹⁾ or otherwise shall prevent the disclosure of tax information to the Authority for the purpose of enabling or assisting the Authority to discharge their functions.

(3) Where tax information is disclosed to the Authority by virtue of paragraph (2), it shall, subject to paragraph (4), be treated for the purposes of Article 102 as restricted information.

(4) Articles 104 to 106 do not apply to tax information and such information must not be disclosed except—

- (a) to, or in accordance with authority duly given by, the Commissioners of Inland Revenue or the Commissioners of Customs and Excise, or
- (b) with a view to the institution of, or otherwise for the purposes of, criminal proceedings under this Order or the Pension Schemes Act, or any enactment in force in Great Britain corresponding to either of them.

(5) In this Article, “tax functions” has the same meaning as in section 182 of the Finance Act 1989.