



Finance Act 1969

1969 CHAPTER 32

PART VI

MISCELLANEOUS

52 F1

Textual Amendments

F1 S. 52 repealed by [Finance Act 1990 \(c. 29\)](#), s. 132, [Sch. 19 Pt. IV](#)

53 F2

Textual Amendments

F2 S. 53 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

54 F3

Textual Amendments

F3 S. 54 repealed by [Customs and Excise Duties \(General Reliefs\) Act 1979 \(c. 3\)](#), s. 19(2), [Sch. 3 Pt. I](#)

55 F4

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1969, Part VI. (See end of Document for details)

Textual Amendments
F4 S. 55 repealed by Finance Act 1972 (c. 41), ss. 54(8), 134(7), Sch. 28 Pt. II

56 F5

Textual Amendments
F5 S. 56 repealed by Finance Act 1973 (c. 51), s. 59(7), Sch. 22 Pt. V

57 F6

Textual Amendments
F6 S. 57 repealed by Finance Act 1970 (c. 24), ss. 35(5), 36(8), Sch. 8 Pt. VI

58 Disclosure of information for statistical purposes by Board of Inland Revenue.

- (1) For the purpose of any statistical survey conducted or to be conducted by the Department of Employment and Productivity [^{F7}the Department of Trade and Industry or the [^{F8} Statistics Board]], the Board of Inland Revenue may disclose to an authorised officer of that Department [^{F9}or Board]—
 - (a) the names and addresses of persons (in this section referred to as “employers”) required under [^{F10}PAYE regulations] to make deductions of tax from payments of, or on account of, [^{F11}earnings or amounts treated as earnings from an employment]; and
 - (b) information concerning the number of persons (in this section referred to as “employees”) in receipt of [^{F12} earnings or amounts treated as earnings] paid by an employer.

^{F13}(1A) In subsection (1) “ earnings or amounts treated as earnings ” means earnings or amounts treated as earnings which constitute employment income (see section 7(2)(a) or (b) of the Income Tax (Earnings and Pensions) Act 2003).]

- (2) For the purpose of any statistical survey relating to earnings conducted or to be conducted by the [^{F14}Statistics Board] and Productivity, the Board of Inland Revenue may disclose to an authorised officer of [^{F15}the Statistics Board] the name and address of the employer of any person who is one of a number of employees selected (as a statistical sample) for the purpose of that survey.
- (3) Subsections (1) and (2) above shall have effect notwithstanding any obligation as to secrecy imposed on the Board or any officer of the Board under the ^{M1} Income Tax Management Act 1964 or otherwise.

^{F16}^{F17}(4) Subject to subsection (5) below, no information obtained by virtue of this section by an officer of the Department of Employment and Productivity [^{F18}or of the Department of Trade and Industry or of the [^{F19}Statistics Board]] may be disclosed except—

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- (a) to another officer of that Department [^{F20}or Board] for the purpose of the statistical survey concerned, or
- (b) to another department (including a department of the Government of Northern Ireland) for the purpose of a statistical survey conducted or to be conducted by that department. [^{F21}or
- (c) to an authorised officer of any body specified in the first column of the following Table for the purposes of functions of that body under any enactment specified in relation to it in the second column of the Table.]

[^{F21}Table

Body	Enactment
F22	F22
...	...
F22	F22
...	...
The Northern Ireland Training Authority.	The M2 Industrial Training (Northern Ireland) Order 1984.
A local planning authority within the meaning of [^{F16} Part 2 or 6 of the Planning and Compulsory Purchase Act 2004] and any board which exercises for any area the functions of such an authority.	[^{F17} Part 2 or 6 of the Planning and Compulsory Purchase Act 2004]
A planning authority as defined in [^{F23} section 1 of the Town and Country Planning (Scotland) Act 1997].	Part II of the M3 Town and Country Planning (Scotland) Act [^{F24} 1997] .
[^{F25} The National Assembly for Wales].	The M4 Welsh Development Agency Act 1975.
[^{F26} The Scottish Development Agency][^{F26} Scottish Enterprise.]	[^{F26} The M5 Scottish Development Agency Act 1975.][^{F26} Part I of the M6 Enterprise and New Towns (Scotland) Act 1990.]
F27	F27
...	...
[^{F28} The Highlands and Islands Development Board][^{F28} Highlands and Islands Enterprise.]	[^{F28} The M7 M8

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	Highlands and Islands Development (Scotland) Acts 1965 and 1968.]] ^{F28} Part I of the M9
	Enterprise and New Towns (Scotland) Act 1990.]
A development corporation within the meaning of the M10 New Towns Act 1981.	Section 4 of the M11 New Towns Act 1981.
A development corporation within the meaning of the M12 New Towns (Scotland) Act 1968.	Section 3 of the M13 New Towns (Scotland) Act 1968.
A new town commission within the meaning of the M14 New Towns Act (Northern Ireland) 1965.	Section 7 of the M15 New Towns Act (Northern Ireland) 1965.]

- (5) Subsection (4) above does not apply to the disclosure of any such information as is mentioned in subsection (1) or subsection (2) above—
- (a) in the form of a summary so framed as not to enable particulars relating to an employer or employee to be ascertained from it, or
 - (b) in the case of such information as is mentioned in subsection (1) above, with the consent of the employer concerned and, in the case of such information as is mentioned in subsection (2) above, with the consent of the employee concerned.
- (6) If any person who has obtained any information by virtue of any provision of this section discloses that information otherwise than in accordance with paragraph (a) [^{F29} paragraph (b) or paragraph (c) of subsection (4) above] or subsection (5) above, he shall be liable on summary conviction to a fine not exceeding £400, or on conviction on indictment to imprisonment for a term not exceeding two years or to a fine or to both.
- (7) References in this section to the Department of Employment and Productivity [^{F30}the Department of Trade and Industry or the [^{F31}Statistics Board]] include references to any department of the Government of Northern Ireland carrying out similar functions.

Textual Amendments

- F7** Words substituted by S.I. 1989/992 , art. 6(4) , **Sch. 2 para. 1(1)(a)**
- F8** Words in s. 58(1) substituted (1.4.2008) by [Statistics and Registration Service Act 2007 \(c. 18\)](#) , s. 74(1) , **Sch. 2 para. 3(2)(a)**; S.I. 2008/839 , art. 2
- F9** Words in s. 58(1) substituted (1.4.2008) by [Statistics and Registration Service Act 2007 \(c. 18\)](#) , s. 74(1) , **Sch. 2 para. 3(2)(b)**; S.I. 2008/839 , art. 2
- F10** Words in s. 58(1)(a) substituted (6.4.2003) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#) , s. 723 , **Sch. 6 para. 122(2)(a)** (with [Sch. 7](#))
- F11** Words in s. 58(1)(a) substituted (6.4.2003) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#) , s. 723 , **Sch. 6 para. 122(2)(b)** (with [Sch. 7](#))

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- F12** Words in s. 58(1)(b) substituted (6.4.2003) by Income Tax (Earnings and Pensions) Act 2003 (c. 1) , s. 723 , **Sch. 6 para. 122(3)** (with Sch. 7)
- F13** S. 58(1A) inserted (6.4.2003) by Income Tax (Earnings and Pensions) Act 2003 (c. 1) , s. 723 , **Sch. 6 para. 122(4)** (with Sch. 7)
- F14** Words in s. 58(2) substituted (1.4.2008) by Statistics and Registration Service Act 2007 (c. 18) , s. 74(1) , **Sch. 2 para. 3(3)(a)**; S.I. 2008/839 , art. 2
- F15** Words in s. 58(2) substituted (1.4.2008) by Statistics and Registration Service Act 2007 (c. 18) , s. 74(1) , **Sch. 2 para. 3(3)(b)**; S.I. 2008/839 , art. 2
- F16** Words in s. 58(4) substituted (28.9.2004 for E. and 15.10.2005 for W.) by Planning and Compulsory Purchase Act 2004 (c. 5) , **Sch. 7 para. 2(a)** (with s. 111); S.I. 2004/2202 , art. 2(i); S.I. 2005/2847 , art. 2(f)
- F17** Words in s. 58(4) substituted (28.9.2004 for E. and 15.10.2005 for W.) by Planning and Compulsory Purchase Act 2004 (c. 5) , **Sch. 7 para. 2(b)** (with s. 111); S.I. 2004/2202 , art. 2(i); S.I. 2005/2847 , art. 2(f)
- F18** Words substituted by S.I. 1989/992 , art. 6(4) , **Sch. 2 para. 1(1)(b)**
- F19** Words in s. 58(4) substituted (1.4.2008) by Statistics and Registration Service Act 2007 (c. 18) , s. 74(1) , **Sch. 2 para. 3(4)(a)**; S.I. 2008/839 , art. 2
- F20** Words in s. 58(4) substituted (1.4.2008) by Statistics and Registration Service Act 2007 (c. 18) , s. 74(1) , **Sch. 2 para. 3(4)(b)**; S.I. 2008/839 , art. 2
- F21** Words added by Finance (No. 2) Act 1987 (c. 51, SIF 63:1) , **s. 69(1)(2)**
- F22** Entries in s. 58(4) repealed (1.4.1994 in relation to England and Scotland and 1.4.1995 for all other purposes) by 1993 c. 19 , s. 51 , **Sch. 10** ; S.I. 1993/2503 , art. 2(3) , **Sch. 3** .
- F23** Words in s. 58(4)(c) substituted (27.5.1997) by 1997 c. 11 , ss. 4 , 6(2) , **Sch. 2 para. 18(a)**
- F24** Words in s. 58(4)(c) substituted (27.5.1997) by 1997 c. 11 , ss. 4 , 6(2) , **Sch. 2 para. 18(b)**
- F25** Words in s. 58(4) substituted (1.4.2006) by The Welsh Development Agency (Transfer of Functions to the National Assembly for Wales and Abolition) Order 2005 (S.I. 2005/3226) , arts. 1(2) , 7 , **Sch. 2 paras. 4** (with art. 3(1))
- F26** Words "Scottish Enterprise." and "Part I of the Enterprise and New Towns (Scotland) Act 1990." substituted respectively (1.4.1991) (E.W.S.) for the words "The Scottish Development Agency." and "The Scottish Development Agency Act 1975." by Enterprise and New Towns (Scotland) Act 1990 (c. 35, SIF 64) , s. 38(1) , **Sch. 4 para. 2(a)**
- F27** Entry in s. 58(4)(c) repealed (1.10.1998) by 1998 c. 38 , s. 152 , **Sch. 18 Pt. IV** (with ss. 137(1) , 139(2) , 143(2)); S.I. 1998/2244 , **art. 4**
- F28** Words "Highlands and Islands Enterprise." and "Part I of the Enterprise and New Towns (Scotland) Act 1990." substituted respectively (1.4.1991) (E.W.S.) for the words "The Highlands and Islands Development Board," and "The Highlands and Islands Development (Scotland) Acts 1965 and 1968." by Enterprise and New Towns (Scotland) Act 1990 (c. 35, SIF 64) , s. 38(1) , **Sch. 4 para. 2(b)**
- F29** Words substituted by Finance (No. 2) Act 1987 (c. 51, SIF 63:1, 2) , **s. 69(1)(3)**
- F30** Words substituted by S.I. 1989/992 , art. 6(4) , **Sch. 2 para. 1(1)(c)**
- F31** Words in s. 58(7) substituted (1.4.2008) by Statistics and Registration Service Act 2007 (c. 18) , s. 74(1) , **Sch. 2 para. 3(5)**; S.I. 2008/839 , art. 2

Marginal Citations

- M1** 1964 c. 37 .
- M2** S.I. 1984/1159 (N.I. 9)
- M3** 1972 c. 52 (**123:2**)
- M4** 1975 c.70(**64**)
- M5** 1975 c. 69(**64**)
- M6** 1990 c. 35(**64**)
- M7** 1965 c. 46(**64**).
- M8** 1968 c. 51(**64**).
- M9** 1990 c. 35(**64**)
- M10** 1981 c. 64(**123:3**).

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- M11** 1981 c. 64(123:3).
M12 1968 c. 16(123:4).
M13 1968 c. 16(123:4).
M14 1965 c.13 (N.I.) .
M15 1965 c.13 (N.I.) .

59 Disclosure of information by Commissioners of Customs and Excise.

If the Horserace Betting Levy Board so request at any time with respect to a specified person and a specified period, and the Commissioners of Customs and Excise are satisfied that the Board require the information for the purpose of determining whether or not that person falls to be assessed by the Board to pay in respect of that period such a contribution as is mentioned in section 24(1) of the ^{M16}Betting, Gaming and Lotteries Act 1963 and that the Board will not use the information for any other purpose, the Commissioners may inform the Board whether that person has or has not made a payment to the Commissioners during or in respect of that period on account of the general betting duty.

Marginal Citations

- M16** 1963 c. 2.

^{F32}60 Amendments for purposes of tax consolidation.

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Textual Amendments

- F32** S. 60 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10 Group 1

61 Citation, interpretation, construction, extent and repeals.

- (1) This Act may be cited as the Finance Act 1969.
- (2) In this Act, except where the context otherwise requires, “the Board” means the Commissioners of Inland Revenue.
- (3) In this Act—
 - (a) Part I (except sections 1(1) and (4) and (6)) shall be construed as one with [^{F33}the Customs and Excise Acts 1979];
 - (b) ... ^{F34}
 - (c) ... ^{F35}
 - (d) ... ^{F36}
 - (e) ... ^{F37}
- (4) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended or applied by or under any other enactment, including this Act.

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- (5) Except as otherwise expressly provided, such of the provisions of this Act as relate to matters in respect of which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.
- (6) The enactments mentioned in Schedule 21 to this Act (which include enactments which are spent or otherwise unnecessary) are hereby repealed to the extent mentioned in the third column of that Schedule, but subject to any provision in relation thereto made at the end of any Part of that Schedule.

Textual Amendments

- F33** S. 61(3)(a): Words substituted by Customs and Excise Management Act 1979 (c. 2), **Sch. 4 para. 12**
Table Pt. I
- F34** S. 61(3)(b) repealed by Finance Act 1972 (c. 41), s. 54(8), **Sch. 28 Pt. II**
- F35** S. 61(3)(c) repealed by Income and Corporation Taxes Act 1970 (c. 10), s. 539(1), **Sch. 16**
- F36** S. 61(3)(d) repealed by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59, **Sch. 13 Pt. I**
- F37** S. 61(3)(e) repealed by Capital Gains Tax Act 1979 (c. 14), **ss. 157(1), 158**, Sch. 6 para. 10(2)(b), Sch. 8

Modifications etc. (not altering text)

- C1** S. 61(5) amended by Northern Ireland Constitution Act 1973 (c. 36), **s. 40**
- C2** S. 61(5) amended by Northern Ireland Constitution Act 1973 (c. 36), **s. 40**

Changes to legislation:

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