



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 or the Board of such information as it or they require for the purposes of sections 3, 5, 22 to 29, 30, 34, 39 to 41 (so far as they relate to personal pension schemes), section 44 (so far as it relates to minimum contributions), section 46 (so far as it relates to personal pension schemes), section 50, sections 51 to 60 (so far as they relate to personal pension protected rights premiums), 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).

152 Information as to guaranteed minimum pensions

The Department may give—

- (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.
- (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

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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 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.