



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}Statistics Board] of a central register of businesses, or for the purpose of any statistical survey conducted or to be conducted by that Department [^{F2}or Board], the Commissioners or an authorised officer of the Commissioners may disclose to an authorised officer of that Department [^{F2}or Board] 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 [^{F3}Statistics Board] may be disclosed except to an officer of a Government department (including a Northern Ireland department) [^{F4}or to a member of the staff of the Scottish Administration] 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
 - (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.

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)

- (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 ^{F5}Statistics Board] include references to any Northern Ireland department ^{F6}or to any part of the Scottish Administration] carrying out similar functions.

Textual Amendments

- F1** Words in s. 91(1) substituted (1.4.2008) by [Statistics and Registration Service Act 2007 \(c. 18\)](#), s. 74(1), [Sch. 2 para. 6\(2\)\(a\)](#); S.I. 2008/839, art. 2
- F2** Words in s. 91(1) substituted (1.4.2008) by [Statistics and Registration Service Act 2007 \(c. 18\)](#), s. 74(1), [Sch. 2 para. 6\(2\)\(b\)](#); S.I. 2008/839, art. 2
- F3** Words in s. 91(2) substituted (1.4.2008) by [Statistics and Registration Service Act 2007 \(c. 18\)](#), s. 74(1), [Sch. 2 para. 6\(3\)](#); S.I. 2008/839, art. 2
- F4** Words in s. 91(2) inserted (1.7.1999) by S.I. 1999/1820, arts. 1(2), 4, [Sch. 2 Pt. I para. 114\(2\)\(a\)](#); S.I. 1998/3178, [art. 3](#)
- F5** Words in s. 91(5) substituted (1.4.2008) by [Statistics and Registration Service Act 2007 \(c. 18\)](#), s. 74(1), [Sch. 2 para. 6\(3\)](#); S.I. 2008/839, art. 2
- F6** Words in s. 91(5) inserted (1.7.1999) by S.I. 1999/1820, arts. 1(2), 4, [Sch. 2 Pt. I para. 114\(2\)\(b\)](#); S.I. 1998/3178, [art. 3](#)

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