Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Disclosure of information. (See end of Document for details)

SCHEDULES

SCHEDULE 1

GAMING DUTY: ADMINISTRATION, ENFORCEMENT ETC

PART II

OTHER PROVISIONS

Disclosure of information

- 14 (1) No obligation as to secrecy or other restriction on the disclosure of information imposed by statute or otherwise shall prevent—
 - (a) the Commissioners or an authorised officer of the Commissioners from disclosing to [F1 the Gambling Commission] or to an authorised officer of [F1 that Commission], or
 - (b) [F1that Commission] or an authorised officer of [F1that Commission] from disclosing to the Commissioners or an authorised officer of the Commissioners.

information for the purpose of assisting the Commissioners in the carrying out of their functions with respect to gaming duty or, as the case may be, [FI that Commission] in the carrying out of [FI that Commission's functions under the Gambling Act 2005].

- (2) Information obtained by virtue of a disclosure authorised by this paragraph shall not be disclosed except—
 - (a) to the Commissioners or I^{F2} the Gambling Commission] or to an authorised officer of the Commissioners or I^{F2} that Commission]; or
 - (b) for the purposes of any proceedings connected with a matter in relation to which the Commissioners or [F2that Commission] carry out the functions mentioned in sub-paragraph (1) above.

Textual Amendments

- F1 Words in Sch. 1 para. 14(1) substituted (19.7.2007) by Finance Act 2007 (c. 11), Sch. 25 paras. 20(6) (a)23(1)
- F2 Words in Sch. 1 para. 14(2) substituted (19.7.2007) by Finance Act 2007 (c. 11), Sch. 25 paras. 20(6) (b)23(1)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Disclosure of information.