



# Pensions Act 2008

## 2008 CHAPTER 30

### PART 1

#### PENSION SCHEME MEMBERSHIP FOR JOBHOLDERS

#### CHAPTER 4

##### SUPPLEMENTARY PROVISION ABOUT COMPLIANCE AND INFORMATION-SHARING

##### *Records and information*

#### **62 Disclosure of tax information etc**

(1) In the Pensions Act 2004 (c. 35), for section 88 (tax information) substitute—

##### **“88 Tax information etc**

- (1) This section applies to information held by the Revenue and Customs if it is held by them in connection with a function of the Revenue and Customs that relates to any of these matters—
  - (a) tax or duty;
  - (b) national insurance contributions;
  - (c) the national minimum wage.
- (2) An officer of Revenue and Customs may disclose to the Regulator information to which this section applies, if the disclosure is made for the purpose of enabling or assisting the Regulator to discharge its functions.
- (3) Where information to which this section applies is disclosed to the Regulator by virtue of subsection (2) above or section 19 of the Anti-terrorism, Crime and Security Act 2001 (disclosure of information held by revenue departments), it must, subject to subsections (4) and (5), be treated for the purposes of section 82 as restricted information.

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*Status: This is the original version (as it was originally enacted).*

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- (4) Information to which this section applies which is disclosed to the Regulator as mentioned in subsection (3) may not be disclosed by the Regulator or any person who receives the information directly or indirectly from the Regulator except—
- (a) to, or in accordance with authority given by, the Commissioners for Her Majesty’s Revenue and Customs,
  - (b) with a view to the institution of, or otherwise for the purposes of, any criminal proceedings,
  - (c) with a view to the institution of any other proceedings by the Regulator, or for the purposes of any such proceedings instituted by the Regulator,
  - (d) in accordance with section 84, otherwise than for the purposes of any proceedings, or
  - (e) in the form of a summary or collection of information so framed as not to enable information relating to any particular person to be ascertained from it.
- (5) Accordingly sections 82(3), 83, 85 to 87 and 235, and paragraph 4 of Schedule 10, do not apply to such information, and section 84 applies subject to subsection (4)(d).
- (6) In subsection (4)(c) and (d), “proceedings” includes the issue of notices or any other enforcement action taken by the Regulator under Chapter 2 of Part 1 of the Pensions Act 2008 or any other enactment.
- (7) In this section “the Revenue and Customs” and a “function of the Revenue and Customs” have the same meaning as in section 18 of the Commissioners for Revenue and Customs Act 2005 (confidentiality).”
- (2) In section 82 of that Act (restricted information), in subsection (3) for “88(4)” substitute “88(5)”.