
STATUTORY INSTRUMENTS

1995 No. 3213

The Pensions (Northern Ireland) Order 1995

PART II

OCCUPATIONAL PENSIONS

Gathering information: the Compensation Board

Disclosure of information

112.—(1) A person to whom this Article applies may disclose to the Compensation Board any information received by him under or for the purposes of any enactment if the disclosure is made by him for the purpose of enabling or assisting the Board to discharge any of their functions.

(2) In the case of information which a person holds or has held in the exercise of functions—

- (a) of the Commissioners of Inland Revenue or the Commissioners of Customs and Excise or the officers of either of them, and
- (b) relating to any tax within the general responsibility of the Commissioners,

paragraph (1) does not authorise any disclosure unless made in accordance with an authorisation given by the Commissioners.

(3) Subject to paragraph (4), the Compensation Board may disclose to a person to whom this Article applies any information received by them under or for the purposes of any enactment, where the disclosure is made by the Board—

- (a) for any purpose connected with the discharge of their functions, or
- (b) for the purpose of enabling or assisting that person to discharge any of his functions.

(4) Where any information disclosed to the Compensation Board under this Article is so disclosed subject to any express restriction on the disclosure of the information by the Board, the Board's power of disclosure under paragraph (3) is, in relation to the information, exercisable by them subject to any such restriction.

(5) In the case of any such information as is mentioned in paragraph (2), paragraph (3) does not authorise any disclosure of that information by the Compensation Board unless made—

- (a) to, or in accordance with authority duly given by, the Commissioners of Inland Revenue or the Commissioners of Customs and Excise or
- (b) with a view to the institution of, or otherwise for the purposes of, criminal proceedings under this Order or the Pension Schemes Act, or any enactment in force in Great Britain corresponding to either of them.

(6) Nothing in this Article shall be construed as affecting any power of disclosure exercisable apart from this Article.

(7) This Article applies to the following (and, accordingly, in this Article “person” shall be construed as including any of them)—

- (a) any government department,
- (b) the Director of Public Prosecutions for Northern Ireland,
- (c) the Director of Public Prosecutions,
- (d) the Lord Advocate,
- (e) any constable,
- (f) any designated agency or recognised self-regulating organisation (within the meaning of the Financial Services Act 1986⁽¹⁾),
- (g) a recognised professional body (within the meaning of Article 350 of the Insolvency (Northern Ireland) Order 1989⁽²⁾ or section 391 of the Insolvency Act 1986⁽³⁾),
- (h) the Pensions Ombudsman,
- (i) the Policyholders Protection Board,
- (j) the Authority,
- (k) the Registrar of Occupational and Personal Pension Schemes,
- (l) the Official Receiver for Northern Ireland or the Official Receiver in England and Wales, and
- (m) such other persons as may be prescribed.

(1) 1986 c. 60.
(2) 1989 NI 19.
(3) 1986 c. 45.