



# Finance (No. 2) Act 1987

## 1987 CHAPTER 51

### PART I

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER III

#### GENERAL

#### *Miscellaneous*

#### **69 Disclosure of employment information obtained from Inland Revenue.**

- (1) Section 58 of the <sup>M1</sup>Finance Act 1969 (disclosure of information for statistical purposes by Board of Inland Revenue) shall be amended in accordance with this section.
- (2) At the end of subsection (4) (cases in which information obtained under the section may be disclosed by officers of the Department of Employment or Manpower Services Commission to other persons) there shall be added “or
  - (c) to an authorised officer of any body specified in the first column of the following Table for the purposes of functions of that body under any enactment specified in relation to it in the second column of the Table.

TABLE

<i>Body</i>	<i>Enactment</i>
A local education authority in England and Wales.	Section 8 of the <sup>M2</sup> Employment and Training Act 1973.

---

**Changes to legislation:** *There are currently no known outstanding effects for the Finance (No. 2) Act 1987, Cross Heading: Miscellaneous. (See end of Document for details)*

---

An education authority in Scotland.	Section 126 of the M3 Education (Scotland) Act 1980.
The Northern Ireland Training Authority.	The M4 Industrial Training (Northern Ireland) Order 1984.
A local planning authority within the meaning of the M5 Town and Country Planning Act 1971 and any board which exercises for any area the functions of such an authority.	Part II of the Town and Country Planning Act 1971.
A planning authority as defined in section 172(3) of the M6 Local Government (Scotland) Act 1973.	Part II of the M7 Town and Country Planning (Scotland) Act 1972.
The Welsh Development Agency.	The M8 Welsh Development Agency Act 1975.
The Scottish Development Agency.	The M9 Scottish Development Agency Act 1975.
The Development Board for Rural Wales.	The M10 Development of Rural Wales Act 1976.
The Highlands and Islands Development Board.	The M11 M12 Highlands and Islands Development (Scotland) Acts 1965 and 1968.
A development corporation within the meaning of the M13 New Towns Act 1981.	Section 4 of the New Towns Act 1981.
A development corporation within the meaning of the M14 New Towns (Scotland) Act 1968.	Section 3 of the New Towns (Scotland) Act 1968.
A new town commission within the meaning of the M15	Section 7 of the New Towns Act (Northern Ireland) 1965.”

*Changes to legislation:* There are currently no known outstanding effects for the Finance (No. 2) Act 1987, Cross Heading: Miscellaneous. (See end of Document for details)

New Towns Act (Northern Ireland)  
1965.

(3) In subsection (6) for the words “or paragraph (b) of subsection (4)” there shall be substituted “ paragraph (b) or paragraph (c) of subsection (4) above ”.

**Marginal Citations**

- M1 1969 c. 32.
- M2 1973 c. 50.
- M3 1980 c. 44.
- M4 S.I. 1984/1159 (N.I. 9).
- M5 1971 c. 78.
- M6 1973 c. 65.
- M7 1972 c. 52.
- M8 1975 c. 70.
- M9 1975 c. 69.
- M10 1976 c. 75.
- M11 1965 c. 46.
- M12 1968 c. 51.
- M13 1981 c. 64.
- M14 1968 c. 16.
- M15 1965 c. 13 (N.I.).

70, 71. .... F1

**Textual Amendments**

- F1 Ss. 70, 71, 74–77 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#); See [Finance Act 1988 \(c. 39, SIF 63:1, 2\)](#), s. 60 for amendments to s. 70 for years 1985–86 to 1987–88

72 ..... F2

**Textual Amendments**

- F2 S. 72 repealed by [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), s. 164(4)(5), [Sch. 2](#)

F3 73 .....

**Textual Amendments**

- F3 S. 73 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, [Sch.12](#) (with ss. 60, 201(3), [Sch. 11](#) paras. 22, 26(2), 27)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1987, Cross  
Heading: Miscellaneous.