



# Social Security Administration Act 1992

## 1992 CHAPTER 5

### PART VII

#### PROVISION OF INFORMATION

##### *Inland Revenue*

#### **122 Disclosure of information by Inland Revenue**

- (1) No obligation as to secrecy imposed by statute or otherwise on a person employed in relation to the Inland Revenue shall prevent information obtained or held in connection with the assessment or collection of income tax from being disclosed—
  - (a) to the Secretary of State;
  - (b) to the Northern Ireland Department; or
  - (c) to an officer of either of them authorised to receive such information in connection with the operation of the Contributions and Benefits Act or this Act or any enactment of Northern Ireland legislation corresponding to either of them.
- (2) In relation to persons who are carrying on or have carried on a trade, profession or vocation income from which is chargeable to tax under Case I or II of Schedule D, disclosure under subsection (1) above relating to that trade, profession or vocation shall be limited to information about the commencement or cessation of, and employed earners engaged in, the trade, profession or vocation, but sufficient information may also be given to identify the persons concerned.
- (3) Subsection (1) above extends only to disclosure by or under the authority of the Commissioners of Inland Revenue; and information which is subject to disclosure to any person by virtue of that subsection shall not be further disclosed to any person except where the further disclosure is made—
  - (a) to a person to whom disclosure could by virtue of that subsection have been made by or under the authority of the Commissioners of Inland Revenue; or

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*Status: This is the original version (as it was originally enacted).*

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- (b) for the purposes of proceedings (civil or criminal) in connection with the operation of the Contributions and Benefits Act or this Act or of any enactment of Northern Ireland legislation corresponding to either of them; or
- (c) for any purposes of sections 17 to 62 above and any corresponding provisions of Northern Ireland legislation.