
Changes to legislation: Government of Wales Act 1998, Paragraph 31 is up to date with all changes known to be in force on or before 15 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 12

MINOR AND CONSEQUENTIAL AMENDMENTS

The Finance Act 1989 (c.26)

- 31 (1) Section 182 of the Finance Act 1989 (restrictions on disclosure of information about taxpayers) is amended as follows.
- (2) In subsection (4)(a) (offence for Parliamentary Commissioner for Administration and others to disclose information about taxpayers), after sub-paragraph (ii) insert—
- “(iii) of the Auditor General for Wales and any member of his staff, or
- (iv) of the Welsh Administration Ombudsman and any member of his staff.”.
- (3) In subsection (6) (authorised disclosures), in the words after paragraph (e), for “or the Parliamentary Commissioner,” substitute “, the Parliamentary Commissioner, the Auditor General for Wales or the Welsh Administration Ombudsman, ”.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 104(1A) inserted by [2022 asc 1 s. 68\(6\)\(a\)](#)
- Sch. 1 para. 5A5B by [2000 c. 41 Sch. 3 para. 10\(5\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 3 paras. 8-16 repealed without ever being in force by Government of Wales Act 2006 (c. 32), s. 163, {Sch. 12} (with Sch. 11 para. 22), the amending provision coming into force immediately after "the 2007 election" (held on 3.5.2007) subject to s. 161(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) -- see ss. 46, 161(1)(4)(5) of the amending Act.)
- Sch. 17 para. 11A inserted by [2022 asc 1 Sch. 4 para. 12\(4\)\(b\)](#)