

Disclosure of certain information to rating authorities, etc. FA78 s47; FA80 s89 1092.—(1) This section shall apply to any charge imposed on public moneys, being a charge for the purposes of relief (in this section referred to as “the relief”) under the Rates on Agricultural Land (Relief) Acts, 1939 to 1980, and any subsequent enactment together with which those Acts may be cited.

(2) Where a charge to which this section applies is to be made, the Revenue Commissioners or any officer authorised by them for that purpose may, in connection with the establishment of title to the relief of a person (in this subsection referred to as “the claimant”), notwithstanding any obligation as to secrecy imposed on them under the Income Tax Acts or under any other enactment, disclose to any person specified in column (1) of the Table to this section information of the kind specified in column (2) of that Table, being information in respect of the claimant which is required by that person when considering the claimant's title to the relief.

(3) In the Table to this section, “occupation” has the same meaning as in section 654, and “rating authority” has the same meaning as in section 898.

TABLE

(1) (2) Persons to whom information to be given Information to be given The secretary or clerk, or a person acting as such, to a rating authority or any officer of the Minister for the Environment and Local Government authorised by that Minister for the purpose of this section. Information relating to the occupation of land by the claimant and the rateable valuation of such land.