

Use of information relating to other taxes and duties. FA28 s34(2); FA96 s130 872.—(1) Any information acquired, whether before or after the passing of this Act, in connection with any tax or duty under the care and management of the Revenue Commissioners may be used by them for any purpose connected with any other tax or duty under their care and management.

(2) The Revenue Commissioners or any of their officers may, for any purpose in connection with the assessment and collection of income tax, corporation tax or capital gains tax, make use of or produce in evidence any returns, correspondence, schedules, accounts, statements or other documents or information to which the Revenue Commissioners or any of their officers have or has had or may have lawful access for the purposes of the Acts relating to any tax, duty, levy or charge under the care and management of the Revenue Commissioners.