

CHAPTER 3 Miscellaneous

Disclosure of information by Revenue Commissioners to Registrar

745. (1) This section applies if the Registrar, for the purpose of exercising any of his or her powers under this Part, is required to determine whether a statement that a company has failed to deliver to the Revenue Commissioners in accordance with section 882 (3) of the Taxes Consolidation Act 1997 has or has not been subsequently delivered to them.

(2) In any case to which this section applies, the Revenue Commissioners may, notwithstanding any obligations as to secrecy or other restriction upon the disclosure of information imposed by or under statute or otherwise, disclose to the Registrar any information in their possession required by the Registrar for making the determination.