

Disclosure of information to Ombudsman. FA81 s52 1093.—Any obligation to maintain secrecy or other restriction on the disclosure or production of information (including documents) obtained by or furnished to the Revenue Commissioners, or any person on their behalf, for taxation purposes, shall not apply to the disclosure or production of information (including documents) to the Ombudsman for the purposes of an examination or investigation by the Ombudsman under the Ombudsman Act, 1980 , of any action (within the meaning of that Act) taken by or on behalf of the Revenue Commissioners, being such an action taken in the performance of administrative functions in respect of any tax or duty under the care and management of the Revenue Commissioners.