

Section 17: Restriction on publication of returns

17. (1) No individual return, nor part thereof made, and no answer to any question put for the purposes of this Law or the regulations, shall be published:

Provided that this shall not apply-

(a) in a case where the consent in writing of the person to whom, or the owner for the time being of the property, business or undertaking to which such return or answer related has been previously obtained; or

(b) in the case of and for the purpose of a prosecution under this Law or the regulations.

(2) No information derived from any Government, parochial, municipal or other public records or documents relating to any individual, corporation, partnership, firm, association or institute shall be published in such form as to enable any person to identify such information as relating to any individual, corporation, partnership, firm, association or institute, except-

(a) in the case of information relating to an individual, partnership or firm, with the consent in writing of such individual or of all the partners of such firm, as the case may be; and

(b) in the case of information relating to a corporation or an unincorporated association or institution after the passing by the directors or other governing body (by whatever name known) of such corporation or unincorporated association or institution, or if there is no such governing body by the members of such corporation or unincorporated association or institution, of a resolution approving of the publication of such information:

Provided that this prohibition shall not apply in the case of and for the purpose of a prosecution under this Law or under the regulations.

(3) In this section-

“publish” includes to communicate by any manner whatever, orally or in writing, or to reveal in any manner whatever, and whether to a court of law or to any other tribunal, or to any person whatever, other than a person employed in the Unit upon duties connected with this Law.