

*These notes refer to the Budget Responsibility and National Audit Act 2011 (c.4) which received Royal Assent on 22 March 2011*

# **BUDGET RESPONSIBILITY AND NATIONAL AUDIT ACT 2011**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS AND SCHEDULES**

#### ***Schedule 5: Consequential Amendments relating to Part 2***

#### ***Paragraphs 2 to 34***

#### **Finance Act 1989**

233. *Paragraph 14* amends section 182 of the Finance Act 1989 to ensure that an existing offence for disclosing certain types of information (including tax and social security information) held by the C&AG and members of staff of NAO will continue to cover NAO and its employees in relation to the new structure of the NAO. The offence will also continue to apply to the Comptroller and Auditor General for Northern Ireland, and the staff of the Northern Ireland Audit Office.