



Welfare Reform Act 2012

2012 CHAPTER 5

PART 5

SOCIAL SECURITY: GENERAL

Information-sharing: Secretary of State and HMRC

127 Information-sharing between Secretary of State and HMRC

- (1) This subsection applies to information which is held for the purposes of any HMRC functions—
 - (a) by the Commissioners for Her Majesty's Revenue and Customs, or
 - (b) by a person providing services to them.
- (2) Information to which subsection (1) applies may be supplied—
 - (a) to the Secretary of State, or to a person providing services to the Secretary of State, or
 - (b) to a Northern Ireland Department, or to a person providing services to a Northern Ireland Department,for use for the purposes of departmental functions.
- (3) This subsection applies to information which is held for the purposes of any departmental functions—
 - (a) by the Secretary of State, or by a person providing services to the Secretary of State, or
 - (b) by a Northern Ireland Department, or by a person providing services to a Northern Ireland Department.
- (4) Information to which subsection (3) applies may be supplied—
 - (a) to the Commissioners for Her Majesty's Revenue and Customs, or
 - (b) to a person providing services to them,for use for the purposes of HMRC functions.

Status: This is the original version (as it was originally enacted).

- (5) Information supplied under this section must not be supplied by the recipient of the information to any other person or body without—
- (a) the authority of the Commissioners for Her Majesty’s Revenue and Customs, in the case of information supplied under subsection (2);
 - (b) the authority of the Secretary of State, in the case of information held as mentioned in subsection (3)(a) and supplied under subsection (4);
 - (c) the authority of the relevant Northern Ireland Department, in the case of information held as mentioned in subsection (3)(b) and supplied under subsection (4).
- (6) Where information supplied under this section has been used for the purposes for which it was supplied, it is lawful for it to be used for any purposes for which information held for those purposes could be used.
- (7) In this section—
- “departmental functions” means functions relating to—
- (a) social security,
 - (b) employment or training, or
 - (c) the investigation or prosecution of offences relating to tax credits;
- “HMRC function” means any function—
- (a) for which the Commissioners for Her Majesty’s Revenue and Customs are responsible by virtue of section 5 of the Commissioners for Revenue and Customs Act 2005, or
 - (b) which relates to a matter listed in Schedule 1 to that Act;
- “Northern Ireland Department” means any of the following—
- (a) the Department for Social Development;
 - (b) the Department of Finance and Personnel;
 - (c) the Department for Employment and Learning.
- (8) For the purposes of this section any reference to functions relating to social security includes a reference to functions relating to—
- (a) statutory payments as defined in section 4C(11) of the Social Security Contributions and Benefits Act 1992;
 - (b) maternity allowance under section 35 of that Act;
 - (c) statutory payments as defined in section 4C(11) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;
 - (d) maternity allowance under section 35 of that Act.
- (9) This section does not limit the circumstances in which information may be supplied apart from this section.
- (10) In section 3 of the Social Security Act 1998 (use of information), in subsection (1A), after paragraph (d) there is inserted—
- “(e) the investigation or prosecution of offences relating to tax credits.”