

SCHEDULES

SCHEDULE 6

INFORMATION

Supply of information

- 1 In Part VII of the Social Security Administration Act 1992, before section 122 (and the italic heading “Information held by tax authorities” preceding it) there is inserted—

*“Information relating to, or required for purposes of,
contributions, statutory sick pay or statutory maternity pay*

121E Supply of contributions etc. information held by Inland Revenue

- (1) This section applies to information which is held for the purposes of functions relating to contributions, statutory sick pay or statutory maternity pay—
- (a) by the Inland Revenue, or
 - (b) by a person providing services to them, in connection with the provision of those services.
- (2) Information to which this section applies may, and must if an authorised officer so requires, be supplied—
- (a) to the Secretary of State or the Northern Ireland Department, or
 - (b) to a person providing services to the Secretary of State or the Northern Ireland Department,
- for use for the purposes of functions relating to social security, child support or war pensions.
- (3) In subsection (2) “authorised officer” means an officer of the Secretary of State or the Northern Ireland Department authorised for the purposes of this section by the Secretary of State or the Northern Ireland Department.

121F Supply to Inland Revenue for purposes of contributions etc. of information held by Secretary of State

- (1) This section applies to information which is held for the purposes of functions relating to social security, child support or war pensions—
- (a) by the Secretary of State or the Northern Ireland Department, or
 - (b) by a person providing services to the Secretary of State or the Northern Ireland Department, in connection with the provision of those services.

- (2) Information to which this section applies may, and must if an officer of the Inland Revenue authorised by the Inland Revenue for the purposes of this section so requires, be supplied—
- (a) to the Inland Revenue, or
 - (b) to a person providing services to the Inland Revenue, for use for the purposes of functions relating to contributions, statutory sick pay or statutory maternity pay.”
- 2 (1) Section 122 of the Social Security Administration Act 1992 (supply of information held by tax authorities for fraud prevention and verification) is amended as follows.
- (2) For subsection (1) there is substituted—
- “(1) This section applies—
- (a) to information which is held—
 - (i) by the Inland Revenue, or
 - (ii) by a person providing services to the Inland Revenue, in connection with the provision of those services, but is not information to which section 121E above applies, and
 - (b) to information which is held—
 - (i) by the Commissioners of Customs and Excise, or
 - (ii) by a person providing services to the Commissioners of Customs and Excise, in connection with the provision of those services.”

(3) In subsection (2)(b), the word “contributions” is omitted.

3 After section 122 of the Social Security Administration Act 1992 there is inserted—

“122AA Disclosure of contributions etc. information by Inland Revenue

- (1) No obligation as to secrecy imposed by statute or otherwise on persons employed in relation to the Inland Revenue shall prevent information held for the purposes of the functions of the Inland Revenue in relation to contributions, statutory sick pay or statutory maternity pay from being disclosed—
 - (a) to any of the authorities to which this paragraph applies, or any person authorised to exercise any function of that authority, for the purposes of the functions of that authority, or
 - (b) in a case where the disclosure is necessary for the purpose of giving effect to any agreement to which an order under section 179(1) below relates.
 - (2) The authorities to which subsection (1)(a) above applies are—
 - (a) the Health and Safety Executive,
 - (b) the Government Actuary’s Department,
 - (c) the Office for National Statistics, and
 - (d) the Occupational Pensions Regulatory Authority.”
- 4 Section 122A of the Social Security Administration Act 1992 (supply of information by Inland Revenue for purposes of contributions) shall cease to have effect.

- 5 In section 122B(2)(b) of the Social Security Administration Act 1992 (supply of other government information for fraud prevention and verification), the word “contributions” is omitted.
- 6 In Schedule 4 to the Social Security Administration Act 1992, the following provisions shall cease to have effect—
- (a) in Part I, the entry “A member or officer of the Commissioners of Inland Revenue”, and
 - (b) in Part II, paragraph 4.
- 7 (1) Section 158 of the Pension Schemes Act 1993 (disclosure of information between government departments) is amended as follows.
- (2) After subsection (1) there is inserted—
- “(1A) No obligation as to secrecy imposed by statute or otherwise on persons employed in relation to the Inland Revenue shall prevent information obtained or held for the purposes of Part III of this Act from being disclosed—
- (a) to the Secretary of State,
 - (b) to the Department of Health and Social Services for Northern Ireland, or
 - (c) to an officer of either of them authorised to receive such information, in connection with the operation of this Act or of any corresponding enactment of Northern Ireland legislation.”
- (3) In subsection (5), for “Subsections (1) to (3)” there is substituted “Subsections (1) and (1A)”.
- (4) In subsection (6)—
- (a) after “subsection (1)” there is inserted “or (1A)”, and
 - (b) after paragraph (c) there is inserted “or
 - (ca) for the purposes of Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 or any corresponding provisions of Northern Ireland legislation.”
- 8 In section 158A of the Pension Schemes Act 1993 (disclosure of information to other persons or bodies), after subsection (1) there is inserted—
- “(1A) The Inland Revenue may, in spite of any obligation as to secrecy or confidentiality imposed by statute or otherwise on them or on their officers, disclose any information received by them in connection with their functions under Part III of this Act to any person specified in the first column of the Table in subsection (1) if they consider that the disclosure would enable or assist the person to discharge the functions specified in relation to the person in the second column of the Table.”