

*These notes refer to the Welfare Reform and Pensions Act  
1999 (c.30) which received Royal Assent on 11 November 1999*

# WELFARE REFORM AND PENSIONS ACT 1999

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## EXPLANATORY NOTES

### COMMENTARY

#### *Commentary*

#### **Part III**

#### *Chapter III: Other Welfare Provisions*

#### *Section 80: Supply of information for child support purposes*

#### **Commentary**

The section inserts a *new paragraph 1A* into Schedule 2 to the Child Support Act 1991.

*Sub-paragraph (1)* limits the power to obtaining tax information about *self-employed* non-resident parents, not all non-resident parents. It allows access to information for any tax year in which the non-resident parent was or is self-employed.

*Sub-paragraph (2)* exempts the Revenue from its confidentiality rules when providing this particular information.

*Sub-paragraph (3)* ensures that the paragraph only applies to disclosures made to the CSA by, or under the authority of, the Commissioners of the Inland Revenue.

*Sub-paragraph (4)* prevents, as a general rule, any tax information disclosed to the CSA under this power from being disclosed further.

For example, this overrides the power in section 3 of the Social Security Act 1998, which allows child support information to be used for the purposes of administering social security benefits. The exception in *sub-paragraph (4)(b)* allows the information to be used in civil and criminal court cases brought under the Child Support Act. For example, if a non-resident parent is served with a liability order, it may be possible to use information covered by this provision to satisfy the court that there is income to meet the liability.