

Status: Point in time view as at 09/09/2002.

Changes to legislation: Employment Act 2002, SCHEDULE 6 is up to date with all changes known to be in force on or before 19 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 6

Section 50

USE OF INFORMATION FOR, OR RELATING TO, EMPLOYMENT AND TRAINING

Supply and use of employment or training information by Secretary of State etc.

- 1 In section 3 of the Social Security Act 1998 (c. 14) (use of information)—
 - (a) in subsection (1), after “war pensions” there is inserted “, or employment or training”;
 - (b) in subsection (2)(a), after “war pensions” there is inserted “, or employment or training”;
 - (c) in subsection (4), at the end there is inserted “or the Department for Employment and Learning in Northern Ireland”.
- 2 In section 122C of the Social Security Administration Act 1992 (c. 5) (supply of information to authorities administering benefit)—
 - (a) in subsection (1), after “social security” there is inserted “, child support or war pensions, or employment or training,”; and
 - (b) after subsection (7) there is inserted—
 - “(8) In this section and section 122D below “war pension” has the same meaning as in section 25 of the Social Security Act 1989.”
- 3 In section 122D of that Act (supply of information by authorities administering benefit), in subsection (1), after “social security” there is inserted “, child support or war pensions, or employment or training”.
- 4 Section 3(3) of the Social Security Act 1998 (c. 14) (which is superseded by paragraphs 2 and 3) shall cease to have effect.

Supply of tax information for employment or training purposes

- 5 In section 122 of the Social Security Administration Act 1992 (c. 5) (supply of information held by tax authorities for fraud prevention and verification)—
 - (a) in subsection (2), after paragraph (a) there is inserted—
 - “(aa) for use in the prevention, detection, investigation or prosecution of offences relating to payments under section 2 of the Employment and Training Act 1973 (c. 50) or other payments by or to the Secretary of State for any purposes connected with employment or training;”;
 - (b) in that subsection, after paragraph (b) there is inserted “or
 - (c) for use in checking the accuracy of information relating to employment or training and (where appropriate) amending or supplementing such information.”; and
 - (c) in subsection (4), after “paragraph (b)” there is inserted “ or (c) ”.

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6 After that section there is inserted—

“122ZA Supply of tax information to assess certain employment or training schemes

- (1) This section applies to information which—
 - (a) relates to the commencement or cessation of employment or self-employment of persons who have participated in any designated employment or training scheme; and
 - (b) is required by the Secretary of State or the Northern Ireland Department in order to assess policy relating to such schemes.
- (2) In subsection (1) “designated employment or training scheme” means any scheme which—
 - (a) is operated by the Secretary of State or the Northern Ireland Department (whether under arrangements with any other person or not) for any purposes connected with employment or training; and
 - (b) is designated by the Secretary of State for the purposes of this section.
- (3) In subsection (1) the reference to the commencement or cessation of the self-employment of any person is a reference to the commencement or cessation of any trade, profession or vocation carried on by him.
- (4) No obligation as to secrecy imposed by statute or otherwise on a person employed in relation to the Inland Revenue shall prevent any such information obtained or held in connection with the assessment or collection of income tax from being disclosed to—
 - (a) the Secretary of State;
 - (b) the Northern Ireland Department; or
 - (c) an officer of either of them authorised to receive such information for the purposes of this section.
- (5) This section extends only to disclosure by or under the authority of the Inland Revenue.
- (6) Information which is the subject of disclosure to any person by virtue of this section shall not be further disclosed to any person except where the further disclosure is made—
 - (a) to a person to whom disclosure could be made by virtue of subsection (4); or
 - (b) for the purposes of any civil or criminal proceedings relating to the Contributions and Benefits Act, the Jobseekers Act 1995 (c. 18) or this Act or to any provision of Northern Ireland legislation corresponding to any of them.”

7 In section 116 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (supply of information held by tax authorities for fraud prevention and verification)—

- (a) in subsection (2), after paragraph (a) there is inserted—
 - “(aa) for use in the prevention, detection, investigation or prosecution of offences relating to payments under section 1 of the Employment and Training Act (Northern

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Ireland) 1950 (c. 29) or other payments by or to the Department for Employment and Learning for any purposes connected with employment or training;”;

- (b) in that subsection, after paragraph (b) there is inserted “or
 - (c) for use in checking the accuracy of information relating to employment or training and (where appropriate) amending or supplementing such information.”; and
- (c) in subsection (4), after “paragraph (b)” there is inserted “ or (c) ”.

8 After that section there is inserted—

“116ZA Supply of tax information to assess certain employment or training schemes

- (1) This section applies to information which—
 - (a) relates to the commencement or cessation of employment or self-employment of persons who have participated in any designated employment or training scheme; and
 - (b) is required by the Department or the Secretary of State in order to assess policy relating to such schemes.
- (2) In subsection (1) “designated employment or training scheme” means any scheme which—
 - (a) is operated by the Department or the Secretary of State (whether under arrangements with any other person or not) for any purposes connected with employment or training; and
 - (b) is designated by the Department for the purposes of this section.
- (3) In subsection (1) the reference to the commencement or cessation of the self-employment of any person is a reference to the commencement or cessation of any trade, profession or vocation carried on by him.
- (4) No obligation as to secrecy imposed by statute or otherwise on a person employed in relation to the Inland Revenue shall prevent any such information obtained or held in connection with the assessment or collection of income tax from being disclosed to—
 - (a) the Department;
 - (b) the Secretary of State; or
 - (c) an officer of either of them authorised to receive such information for the purposes of this section.
- (5) This section extends only to disclosure by or under the authority of the Inland Revenue.
- (6) Information which is the subject of disclosure to any person by virtue of this section shall not be further disclosed to any person except where the further disclosure is made—
 - (a) to a person to whom disclosure could be made by virtue of subsection (4); or
 - (b) for the purposes of any civil or criminal proceedings relating to the Contributions and Benefits Act, the Jobseekers (Northern Ireland) Order 1995 or this Act or to any enactment applying in Great Britain corresponding to any of them.”

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Supply of Inland Revenue tax credits information for employment or training purposes

- 9 In paragraph 2 of Schedule 5 to the Tax Credits Act 1999 (c. 10) (use and exchange of information)—
- (a) in sub-paragraph (2)—
 - (i) after “and” there is inserted “ (subject to sub-paragraph (2A)) ”;
 - and
 - (ii) at the end there is inserted “, or employment or training”;
 - (b) after that sub-paragraph there is inserted—
 - “(2A) An authorised officer may not require the supply under sub-paragraph (2) of information for use for the purposes of functions relating to employment or training.”;
- and
- (c) in sub-paragraph (3), for “sub-paragraph (2) above” there is substituted “ this paragraph ”.

Supply to Inland Revenue of employment or training information for purposes of tax credits

- 10 In paragraph 3 of Schedule 5 to the Tax Credits Act 1999 (use and exchange of information)—
- (a) in sub-paragraph (1), after “war pensions” there is inserted “ , or employment or training ”;
 - (b) in sub-paragraph (2), after “and” there is inserted “ (subject to sub-paragraph (2A)) ”; and
 - (c) after that sub-paragraph there is inserted—
 - “(2A) An officer of the Inland Revenue may not require the supply under sub-paragraph (2) of information which is held for the purposes of functions relating to employment or training.”

Supply of other Inland Revenue information for employment or training purposes

- 11 In section 121E of the Social Security Administration Act 1992 (c. 5) (supply of contributions etc. information held by Inland Revenue)—
- (a) in subsection (2)—
 - (i) after “and” there is inserted “ (subject to subsection (2A)) ”; and
 - (ii) at the end there is inserted “, or employment or training”;
 - (b) after that subsection there is inserted—
 - “(2A) An authorised officer may not require the supply under subsection (2) of information for use for the purposes of functions relating to employment or training.”;
- and
- (c) in subsection (3), for “subsection (2)” there is substituted “ this section ”.
- 12 In section 115D of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (supply of contributions etc. information held by Inland Revenue)—
- (a) in subsection (2)—
 - (i) after “and” there is inserted “ (subject to subsection (2A)) ”; and
 - (ii) at the end there is inserted “ or employment or training ”;

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- (b) after that subsection there is inserted—
 - “(2A) An authorised officer may not require the supply under subsection (2) of information for use for the purposes of functions relating to employment or training.”;
- and
- (c) in subsection (3), for “subsection (2)” there is substituted “ this section ”.

Supply to Inland Revenue of employment or training information for other purposes

- 13 In section 121F of the Social Security Administration Act 1992 (supply to Inland Revenue for purposes of contributions etc. of information held by Secretary of State)
 -
 - (a) in subsection (1), after “war pensions” there is inserted “ , or employment or training ”;
 - (b) in subsection (2), after “and” there is inserted “ (subject to subsection (2A)) ”; and
 - (c) after that subsection there is inserted—
 - “(2A) An officer of the Inland Revenue may not require the supply under subsection (2) of information which is held for the purposes of functions relating to employment or training.”
- 14 In section 115E of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (supply to Inland Revenue for purposes of contributions etc. of information held by Department or Secretary of State)—
 - (a) in subsection (1), after “child support” there is inserted “ or employment or training ”;
 - (b) in subsection (2), after “and” there is inserted “ (subject to subsection (2A)) ”; and
 - (c) after that subsection there is inserted—
 - “(2A) An officer of the Inland Revenue may not require the supply under subsection (2) of information which is held for the purposes of functions relating to employment or training.”

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