

SCHEDULES

SCHEDULE 6

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

Supply of tax information for employment or training purposes

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—

Status: This is the original version (as it was originally enacted).

- (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.”