



# Sale of Student Loans Act 2008

## 2008 CHAPTER 10

### 7 Information

- (1) Section 24 of the Teaching and Higher Education Act 1998 (c. 30) (supply of information by HMRC) shall have effect with the following modifications.
- (2) Modification 1 is that the permitted purposes for disclosure (under section 24(2)) include purposes in connection with loans that have been or may be transferred (including onward disclosure by virtue of subsection (4)).
- (3) Modification 2 is that section 24(2)(b) permits disclosure to a person or body who acts on behalf of the Secretary of State under the delegation of functions provisions, whether the person or body requires the information in that capacity or in the capacity of agent of a loan purchaser.
- (4) Modification 3 is that the class of permitted onwards disclosure (under section 24(3)) includes—
  - (a) in the case of information which does not relate to a person whose identity is specified in the disclosure or can be deduced from it, disclosure for purposes in connection with loans that have been or may be transferred, and
  - (b) in any case, disclosure to an actual loan purchaser (or its agent) for purposes in connection with a transferred loan.
- (5) The reference in subsection (4)(b) to an agent includes an auditor.
- (6) At the end of section 24 of the 1998 Act add—
  - “(7) Where the Commissioners for Her Majesty's Revenue and Customs provide information to a person under this Act, section 19 of the Commissioners for Revenue and Customs Act 2005 (wrongful disclosure) shall apply to the disclosure of the information by the person as it applies to the disclosure of information in contravention of a provision of that Act.
- (8) But section 19 shall not apply to disclosure—
  - (a) in accordance with this section,
  - (b) in accordance with another enactment, or

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*Changes to legislation: There are currently no known outstanding effects for the Sale of Student Loans Act 2008, Section 7. (See end of Document for details)*

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- (c) in circumstances specified in section 18(2)(c), (d), (e) or (h) of that Act.
- (9) In subsection (7)—
- (a) information provided to a person (P) shall be treated as being provided both to P and to any person on whose behalf P acts or by whom P is employed,
  - (b) information provided to a person (P) and disclosed by P to another person (P2) in accordance with this section shall be treated as being provided also to P2 (and to any person on whose behalf P2 acts or by whom P2 is employed), and
  - (c) the reference to disclosure by the person to whom information was provided (P) includes a reference to disclosure by any person acting on behalf of, or employed by, P (or a person to whom it is treated as being provided by virtue of paragraph (a) or (b)).
- (10) In the application of section 18(2)(c) and (d) of that Act by virtue of subsection (8)(c) above a reference to functions of the Revenue and Customs shall be taken as a reference to functions of the person making the disclosure in connection with student loans.
- (11) In the application of section 19 of that Act by virtue of subsection (7) above “revenue and customs information” means information provided by the Commissioners (but subject to the express exclusion in section 19(2)).”

**Changes to legislation:**

There are currently no known outstanding effects for the Sale of Student Loans Act 2008, Section 7.