



Childcare Payments Act 2014

2014 CHAPTER 28

Information

26 Power to obtain information or documents

- (1) HMRC may by notice in writing require a person of a description specified in regulations to provide information or documents which HMRC require in connection with their functions under this Act.
- (2) HMRC may require a person to provide information or a document only if it is in the person's possession or power.
- (3) Regulations may make provision about notices under subsection (1), including, in particular—
 - (a) provision requiring a notice to contain information specified in the regulations;
 - (b) provision requiring, or enabling a notice to require, information or documents to be provided in a form or manner specified in the regulations or the notice;
 - (c) provision requiring, or enabling a notice to require, information or documents to be provided at a time, or within a period, specified in the regulations or the notice;
 - (d) provision requiring, or enabling a notice to require, information or documents to be provided in respect of a period specified in the regulations or the notice;
 - (e) provision specifying descriptions of information or document which a notice may not require a person to provide;
 - (f) provision about determining in specified cases whether information or documents are of such a description, including provision for that determination to be made by a person or body specified in the regulations.

27 Information sharing between HMRC and others

- (1) Subsection (2) applies to information which is held as mentioned in section 18(1) of the Commissioners for Revenue and Customs Act 2005 (confidentiality).

- (2) Information to which this subsection applies may be disclosed to any person for use for the purpose of enabling or assisting the exercise of any of the functions of HMRC under this Act.
- (3) Information disclosed in reliance on subsection (2) may not be further disclosed to any other person without the authority of the Commissioners (which may be general or specific).
- (4) A person who holds information may disclose that information to HMRC if the disclosure is made for the purposes of the exercise by HMRC of their functions under this Act.
- (5) This section does not limit the circumstances in which information may be disclosed apart from this section.
- (6) In section 127 of the Welfare Reform Act 2012 (information-sharing between Secretary of State and HMRC), in subsection (7), in the definition of “HMRC function”—
 - (a) at the end of paragraph (a), omit “or”, and
 - (b) at the end of paragraph (b) insert “, or
 - (c) which is conferred by or under the Childcare Payments Act 2014;”.

28 Wrongful disclosure of information received by others from HMRC

- (1) If revenue and customs information relating to a person is disclosed in contravention of section 27(3) and the identity of the person—
 - (a) is specified in the disclosure, or
 - (b) can be deduced from it,
 section 19 of the Commissioners for Revenue and Customs Act 2005 (wrongful disclosure) applies in relation to the disclosure as it applies in relation to a disclosure of such information in contravention of section 20(9) of that Act.
- (2) “Revenue and customs information relating to a person” has the meaning given by section 19(2) of the Commissioners for Revenue and Customs Act 2005.

29 Supply of information to HMRC by childminder agencies

- In section 83A of the Childcare Act 2006 (supply of information to HMRC etc by childminder agencies), in subsection (2), in paragraph (b), for the words from “for the purposes of” to the end of that paragraph substitute “for the purposes of—
- (i) their functions in relation to tax credits, or
 - (ii) their functions under the Childcare Payments Act 2014;”.