

# CHILDCARE FUNDING (WALES) ACT 2019

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### ***Section 9 - Consequential amendment to the Commissioners for Revenue and Customs Act 2005***

22. **Section 9** of the Act contains an amendment to section 18 of the Commissioners for Revenue and Customs Act 2005 (“the 2005 Act”) which makes provision about HMRC’s duty of confidentiality. Section 18 of the 2005 Act lays down the code of confidentiality for HMRC and its officials in relation to the information held by HMRC in connection with a function of HMRC and specifies the circumstances in which disclosures can be made.
23. The amendment to the 2005 Act will insert a new paragraph into section 18(2) of that Act which will enable HMRC to disclose information which is required for the purposes of any regulations made under this Act to the Welsh Ministers (or to a person providing services to the Welsh Ministers).
24. The 2005 Act forms part of the law of the United Kingdom’s three legal jurisdictions: that of England and Wales; that of Scotland; and that of Northern Ireland (see section 56 of the 2005 Act for the provision specifying the Act’s UK-wide extent).
25. Section 108A(2)(b) of the Government of Wales Act 2006, which sets out the rules governing the limits of the National Assembly’s legislative competence, restricts the extent of Assembly Acts, including amendments to other legislation made by those Acts, to the jurisdiction of England and Wales.
26. This means that the amendment to section 18 of the 2005 Act will have a more limited extent than those provisions of the 2005 Act which extend across the UK. So section 18 of the 2005 Act, as it extends to the jurisdictions of Scotland and Northern Ireland, will exist without the amendment contained in section 9 of the Act. But the amendment will have effect for the purposes of the jurisdiction of England and Wales.