



Social Security Administration (Fraud) Act 1997

1997 CHAPTER 47

Supply and use of information

1 Information held by tax authorities.

- (1) For section 122 of the ^{M1}Social Security Administration Act 1992 (disclosure of income tax information by the Inland Revenue) and the headings preceding that section substitute—

“ INFORMATION

Information held by tax authorities

122 Supply of information held by tax authorities for fraud prevention and verification.

- (1) This section applies to information which is held—
- (a) by the Commissioners of Inland Revenue or the Commissioners of Customs and Excise; or
 - (b) by a person providing services to the Commissioners of Inland Revenue or the Commissioners of Customs and Excise in connection with the provision of those services.
- (2) Information to which this section applies may, with the authority of the Commissioners concerned, be supplied to, or to a person providing services to, the Secretary of State or the Northern Ireland Department—
- (a) for use in the prevention, detection, investigation or prosecution of offences relating to social security; or
 - (b) for use in checking the accuracy of information relating to benefits, contributions or national insurance numbers or to any other matter

Changes to legislation: There are currently no known outstanding effects for the Social Security Administration (Fraud) Act 1997, Section 1. (See end of Document for details)

relating to social security and (where appropriate) amending or supplementing such information.

- (3) Information supplied under subsection (2) above shall not be supplied by the recipient to any other person or body unless—
- (a) it could be supplied to that person or body under that subsection;
 - (b) it is supplied for the purposes of any civil or criminal proceedings relating to the Contributions and Benefits Act, the ^{M2}Jobseekers Act 1995 or this Act or to any provision of Northern Ireland legislation corresponding to any of them; or
 - (c) it is supplied under section 122C below;
- and shall not be so supplied in those circumstances without the authority of the Commissioners concerned.
- (4) But where information supplied under subsection (2) above has been used (in accordance with paragraph (b) of that subsection) in amending or supplementing other information, it is lawful for it to be—
- (a) supplied to any person or body to whom that other information could be supplied; or
 - (b) used for any purpose for which that other information could be used.
- (5) This section does not limit the circumstances in which information may be supplied apart from this section.

122A Supply of information by Inland Revenue for purposes of contributions.

- (1) This section applies to information which is held—
- (a) by the Commissioners of Inland Revenue; or
 - (b) by a person providing services to the Commissioners of Inland Revenue in connection with the provision of those services.
- (2) Information to which this section applies may, with the authority of the Commissioners, be supplied to, or to a person providing services to, the Secretary of State or the Northern Ireland Department for use for any purpose relating to contributions.
- (3) Information supplied under subsection (2) above shall not be supplied by the recipient to any other person or body unless—
- (a) it could be supplied to that person or body under that subsection; or
 - (b) it is supplied for the purposes of any civil or criminal proceedings relating to the Contributions and Benefits Act, the Jobseekers Act 1995 or this Act or to any provision of Northern Ireland legislation corresponding to any of them;
- and shall not be so supplied in those circumstances without the authority of the Commissioners.
- (4) But where information supplied under subsection (2) above has been used in amending or supplementing other information, it is lawful for it to be—
- (a) supplied to any person or body to whom that other information could be supplied; or
 - (b) used for any purpose for which that other information could be used.

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- (5) This section does not limit the circumstances in which information may be supplied apart from this section.”
- (2) For section 116 of the ^{M3}Social Security Administration (Northern Ireland) Act 1992 (disclosure of income tax information by the Inland Revenue) and the headings preceding that section substitute—

“ INFORMATION

Information held by tax authorities

116 Supply of information held by tax authorities for fraud prevention and verification.

- (1) This section applies to information which is held—
- (a) by the Commissioners of Inland Revenue or the Commissioners of Customs and Excise; or
 - (b) by a person providing services to the Commissioners of Inland Revenue or the Commissioners of Customs and Excise in connection with the provision of those services.
- (2) Information to which this section applies may, with the authority of the Commissioners concerned, be supplied to, or to a person providing services to, the Department or the Secretary of State—
- (a) for use in the prevention, detection, investigation or prosecution of offences relating to social security; or
 - (b) for use in checking the accuracy of information relating to benefits, contributions or national insurance numbers or to any other matter relating to social security and (where appropriate) amending or supplementing such information.
- (3) Information supplied under subsection (2) above shall not be supplied by the recipient to any other person or body unless—
- (a) it could be supplied to that person or body under that subsection;
 - (b) it is supplied for the purposes of any civil or criminal proceedings relating to the Contributions and Benefits Act, the ^{M4}Jobseekers (Northern Ireland) Order 1995 or this Act or to any enactment applying in Great Britain corresponding to any of them; or
 - (c) it is supplied to the Housing Executive;
- and shall not be so supplied in those circumstances without the authority of the Commissioners concerned.
- (4) But where information supplied under subsection (2) above has been used (in accordance with paragraph (b) of that subsection) in amending or supplementing other information, it is lawful for it to be—
- (a) supplied to any person or body to whom that other information could be supplied; or
 - (b) used for any purpose for which that other information could be used.
- (5) This section does not limit the circumstances in which information may be supplied apart from this section.

Changes to legislation: There are currently no known outstanding effects for the Social Security Administration (Fraud) Act 1997, Section 1. (See end of Document for details)

116A Supply of information by Inland Revenue for purposes of contributions.

- (1) This section applies to information which is held—
 - (a) by the Commissioners of Inland Revenue; or
 - (b) by a person providing services to the Commissioners of Inland Revenue in connection with the provision of those services.
- (2) Information to which this section applies may, with the authority of the Commissioners, be supplied to, or to a person providing services to, the Department or the Secretary of State for use for any purpose relating to contributions.
- (3) Information supplied under subsection (2) above shall not be supplied by the recipient to any other person or body unless—
 - (a) it could be supplied to that person or body under that subsection; or
 - (b) it is supplied 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;and shall not be so supplied in those circumstances without the authority of the Commissioners.
- (4) But where information supplied under subsection (2) above has been used in amending or supplementing other information, it is lawful for it to be—
 - (a) supplied to any person or body to whom that other information could be supplied; or
 - (b) used for any purpose for which that other information could be used.
- (5) This section does not limit the circumstances in which information may be supplied apart from this section.”

Extent Information

E1 S. 1(1) does not extend to Northern Ireland; s. 1(2) extends only to Northern Ireland see s. 23(1)(2).

Marginal Citations

M1 1992 c. 5.
M2 1995 c. 18.
M3 1992 c. 8.
M4 S.I. 1995/2705 (N.I.15).

Changes to legislation:

There are currently no known outstanding effects for the Social Security Administration (Fraud) Act 1997, Section 1.