

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 6. (See end of Document for details)

SCHEDULES

SCHEDULE 6

Section 6.

INFORMATION

Extent Information

E1 [Sch. 6](#) extends to Northern Ireland for certain purposes see [s. 28\(5\)\(g\)](#)

Supply of information

- 1 In Part VII of the Social Security Administration Act 1992, before section 122 (and the italic heading “Information held by tax authorities” preceding it) there is inserted—

*“ Information relating to, or required for purposes of,
contributions, statutory sick pay or statutory maternity pay*

Supply of contributions etc. information held by Inland Revenue.

121(F) This section applies to information which is held for the purposes of functions relating to contributions, statutory sick pay or statutory maternity pay—

- (a) by the Inland Revenue, or
- (b) by a person providing services to them, in connection with the provision of those services.

(2) Information to which this section applies may, and must if an authorised officer so requires, be supplied—

- (a) to the Secretary of State or the Northern Ireland Department, or
- (b) to a person providing services to the Secretary of State or the Northern Ireland Department,

for use for the purposes of functions relating to social security, child support or war pensions.

(3) In subsection (2) “authorised officer” means an officer of the Secretary of State or the Northern Ireland Department authorised for the purposes of this section by the Secretary of State or the Northern Ireland Department.

Supply to Inland Revenue for purposes of contributions etc. of information held by Secretary of State.

121(F) This section applies to information which is held for the purposes of functions relating to social security, child support or war pensions—

- (a) by the Secretary of State or the Northern Ireland Department, or

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 6. (See end of Document for details)

- (b) by a person providing services to the Secretary of State or the Northern Ireland Department, in connection with the provision of those services.

(2) Information to which this section applies may, and must if an officer of the Inland Revenue authorised by the Inland Revenue for the purposes of this section so requires, be supplied—

- (a) to the Inland Revenue, or

- (b) to a person providing services to the Inland Revenue,

for use for the purposes of functions relating to contributions, statutory sick pay or statutory maternity pay.”

2

F1

Textual Amendments

F1 Sch. 6 para. 2 repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), ss. 147, 150(2)(f), Sch. 14 Pt. 13

3

After section 122 of the Social Security Administration Act 1992 there is inserted—

“122AA Disclosure of contributions etc. information by Inland Revenue.

(1) No obligation as to secrecy imposed by statute or otherwise on persons employed in relation to the Inland Revenue shall prevent information held for the purposes of the functions of the Inland Revenue in relation to contributions, statutory sick pay or statutory maternity pay from being disclosed—

- (a) to any of the authorities to which this paragraph applies, or any person authorised to exercise any function of that authority, for the purposes of the functions of that authority, or

- (b) in a case where the disclosure is necessary for the purpose of giving effect to any agreement to which an order under section 179(1) below relates.

(2) The authorities to which subsection (1)(a) above applies are—

- (a) the Health and Safety Executive,
- (b) the Government Actuary’s Department,
- (c) the Office for National Statistics, and
- (d) the Occupational Pensions Regulatory Authority.”

4

Section 122A of the ^{M1}Social Security Administration Act 1992 (supply of information by Inland Revenue for purposes of contributions) shall cease to have effect.

Marginal Citations

M1 1992 c. 5.

5

In section 122B(2)(b) of the Social Security Administration Act 1992 (supply of other government information for fraud prevention and verification), the word “contributions” is omitted.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 6. (See end of Document for details)

- 6 In Schedule 4 to the Social Security Administration Act 1992, the following provisions shall cease to have effect—
- (a) in Part I, the entry “A member or officer of the Commissioners of Inland Revenue”, and
 - (b) in Part II, paragraph 4.
- 7 (1) Section 158 of the ^{M2}Pension Schemes Act 1993 (disclosure of information between government departments) is amended as follows.
- (2) After subsection (1) there is inserted—
- “(1A) No obligation as to secrecy imposed by statute or otherwise on persons employed in relation to the Inland Revenue shall prevent information obtained or held for the purposes of Part III of this Act from being disclosed—
- (a) to the Secretary of State,
 - (b) to the Department of Health and Social Services for Northern Ireland, or
 - (c) to an officer of either of them authorised to receive such information, in connection with the operation of this Act or of any corresponding enactment of Northern Ireland legislation.”
- (3) In subsection (5), for “Subsections (1) to (3)” there is substituted “ Subsections (1) and (1A) ”.
- (4) In subsection (6)—
- (a) after “subsection (1)” there is inserted “ or (1A) ”, and
 - (b) after paragraph (c) there is inserted “or
 - (ca) for the purposes of Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 or any corresponding provisions of Northern Ireland legislation.”

Marginal Citations

M2 1993 c. 48.

- 8 In section 158A of the ^{M3}Pension Schemes Act 1993 (disclosure of information to other persons or bodies), after subsection (1) there is inserted—
- “(1A) The Inland Revenue may, in spite of any obligation as to secrecy or confidentiality imposed by statute or otherwise on them or on their officers, disclose any information received by them in connection with their functions under Part III of this Act to any person specified in the first column of the Table in subsection (1) if they consider that the disclosure would enable or assist the person to discharge the functions specified in relation to the person in the second column of the Table.”

Marginal Citations

M3 1993 c. 48.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 6. (See end of Document for details)

Unauthorised disclosure of information

- 9 (1) Section 182 of the ^{M4}Finance Act 1989 (disclosure of information) is amended as follows.

- (2) In subsection (1)—

- (a) after “tax functions” there is inserted “or social security functions”, and
- (b) for the words from “those functions” to the end there is substituted—

“any of those functions—

- (a) to tax or duty in the case of any identifiable person,
- (b) to contributions payable by or in respect of any identifiable person, or
- (c) to statutory sick pay or statutory maternity pay in respect of any identifiable person.”

- (3) After subsection (2) there is inserted—

“(2A) In this section “social security functions” means—

- (a) the functions relating to contributions, statutory sick pay or statutory maternity pay—
 - (i) of the Board and their officers,
 - (ii) of any person carrying out the administrative work of the General Commissioners or the Special Commissioners, and
 - (iii) of any other person providing, or employed in the provision of, services to any person mentioned in sub-paragraph (i) or (ii) above, and
- (b) the functions under Part III of the Pension Schemes Act 1993 or Part III of the Pension Schemes (Northern Ireland) Act 1993 of the Board and their officers and any other person providing, or employed in the provision of, services to the Board or their officers.”

- (4) In subsection (4)—

- (a) in paragraph (b), after the words “tax functions” there is inserted “ or social security functions ”, and
- (b) in paragraph (c), for the words from “tax functions” to the end there is substituted—

“tax functions or social security functions—

- (i) to tax or duty in the case of any identifiable person,
- (ii) to contributions payable by or in respect of any identifiable person, or
- (iii) to statutory sick pay or statutory maternity pay in respect of any identifiable person.”

- (5) In subsection (5)(b), after “tax or duty” there is inserted “ or to contributions, statutory sick pay or statutory maternity pay ”.

- (6) In subsection (10), after the definition of “the Commissioners” there is inserted—

““contributions” means contributions under Part I of the Social Security Contributions and Benefits Act 1992 or Part I of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;”.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 6. (See end of Document for details)

Marginal Citations

M4 1989 c. 26.

Obtaining information for tax purposes from social security authorities

10

F2

Textual Amendments

F2 Sch. 6 para. 10 repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), ss. 147, 150(2)(f), Sch. 14 Pt. 13

Changes to legislation:

There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 6.