

# WELFARE REFORM ACT 2012

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### **Part 5: Social security: General**

##### ***Section 123: Information-sharing for prevention etc of tax credit fraud***

633. *Section 123* amends existing section 122B of SSAA 1992 (supply of government information for fraud prevention etc). Section 122B allows DWP to receive, from Government departments and those providing services to them, information listed in section 122B(1) for use in the prevention, detection, investigation or prosecution of offences relating to social security. The section extends section 122B(2) to include the prevention, detection, investigation or prosecution of offences relating to tax credits.
634. Section 122B(3) places certain limitations on the onward disclosure by DWP of information received under section 122B(2). *Section 123* amends section 122B(3)(b) so that DWP's ability to forward information that is being supplied for the purposes of any civil or criminal proceedings will include proceedings under TCA 2002 and to ensure that the limitations of section 122B(3) do not prevent DWP from sharing information with HMRC under the data sharing gateway being provided by *section 127*.