

CHILDCARE PAYMENTS ACT 2014

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Information

Section 26: Power to obtain information or documents

124. **Section 26** provides HMRC with the power to request information or documents.
125. Subsection (1) allows HMRC to issue a written notice requesting information or documents which are relevant to the operation of the scheme. Regulations will set out the categories of people who can be required to provide information or documents.
126. Subsection (2) provides that HMRC may require a person to provide information only if it is in their possession or the person is authorised to provide that information or document.
127. Subsection (3) enables regulations to make provision about notices requiring information or documents.

Section 27: Information sharing between HMRC and others

128. **Section 27** permits the sharing of data between HMRC and others for purposes relating to the scheme.
129. Subsections (1) and (2) permit HMRC to disclose information that would otherwise be confidential under section 18(1) of the Commissioners for Revenue and Customs Act 2005, including information held by persons providing services to HMRC, to any person for the purpose of enabling or assisting the exercise of any function of HMRC under the Act.
130. Subsection (3) provides that information which has been disclosed in accordance with subsection (2) may be passed on to another person only with the general or specific consent of the Commissioners for HMRC.
131. Subsection (4) permits others, for example other Government departments, to disclose information to HMRC for the purposes of exercising its functions under the Act.
132. Subsection (5) ensures that this section does not affect existing powers to supply information.
133. Subsection (6) extends an existing information gateway between HMRC and the Department for Work and Pensions to this scheme.

Section 28: Wrongful disclosure of information received by others from HMRC

134. **Section 28** sets out the rules which apply where information received by others from HMRC is wrongfully disclosed.

*These notes refer to the Childcare Payments Act 2014
(c.28) which received Royal Assent on 17 December 2014*

135. Subsections (1) and (2) make it a criminal offence for a person who receives information from HMRC to pass on that information to others if it would allow a person to be identified. It does so by extending the existing offence in section 19 of the Commissioners for Revenue and Customs Act 2005, which protects information while it is held by HMRC, to also protect information that HMRC supplies to another person under section 27.

Section 29: Supply of information to HMRC by childminder agencies

136. **Section 29** amends section 83A of the Childcare Act 2006. This section requires childminder agencies to provide information to HMRC for the purposes of tax credits. Section 29 expands this requirement to cover information for the purposes of this scheme as well.