



# Childcare Payments Act 2014

## 2014 CHAPTER 28

### *Information*

#### **27 Information sharing between HMRC and others**

- (1) Subsection (2) applies to information which is held as mentioned in section 18(1) of the Commissioners for Revenue and Customs Act 2005 (confidentiality).
- (2) Information to which this subsection applies may be disclosed to any person for use for the purpose of enabling or assisting the exercise of any of the functions of HMRC under this Act.
- (3) Information disclosed in reliance on subsection (2) may not be further disclosed to any other person without the authority of the Commissioners (which may be general or specific).
- (4) A person who holds information may disclose that information to HMRC if the disclosure is made for the purposes of the exercise by HMRC of their functions under this Act.
- (5) This section does not limit the circumstances in which information may be disclosed apart from this section.
- (6) In section 127 of the Welfare Reform Act 2012 (information-sharing between Secretary of State and HMRC), in subsection (7), in the definition of “HMRC function”—
  - (a) at the end of paragraph (a), omit “or”, and
  - (b) at the end of paragraph (b) insert “, or
  - (c) which is conferred by or under the Childcare Payments Act 2014;”.

#### **Commencement Information**

**II** S. 27 in force at 20.7.2016 by S.I. 2016/763, reg. 2(1)

**Changes to legislation:**

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 27.