



Public Service Pensions and Judicial Offices Act 2022

2022 CHAPTER 7

PART 1

PUBLIC SERVICE PENSION SCHEMES

CHAPTER 4

GENERAL

Miscellaneous

104 HMRC information-sharing and other functions relating to compensation etc

- (1) HMRC (or anyone acting on their behalf) may—
 - (a) exchange information with a relevant person for the purpose of facilitating the exercise of any compensation function, or
 - (b) do anything else which they think necessary or expedient for that purpose.
- (2) A person to whom HMRC discloses information under this section—
 - (a) may use it only for the purpose for which it was disclosed, and
 - (b) may not further disclose it without the consent of HMRC (which may be general or specific).
- (3) Where a person contravenes subsection (2)(b) by disclosing information relating to a person whose identity—
 - (a) is specified in the disclosure, or
 - (b) can be deduced from it,

Status: This is the original version (as it was originally enacted).

section 19 of the Commissioners for Revenue and Customs Act 2005 (offence of wrongful disclosure) applies in relation to the disclosure as it applies in relation to a disclosure in contravention of section 20(9) of that Act.

- (4) Nothing in this section authorises a disclosure of information if the disclosure would contravene the data protection legislation or would be prohibited by the investigatory powers legislation (but in determining whether a disclosure would do either of those things, the power conferred by this section is to be taken into account).
- (5) Nothing in this section limits the circumstances in which information may be disclosed under section 18(2) of the Commissioners for Revenue and Customs Act 2005 or under any other enactment or rule of law.
- (6) In this section—

“compensation function” means a function that relates to—

- (a) the payment of compensation, contributions, benefits or other amounts to or in respect of a person by virtue of a provision made by or under this Part, or
- (b) the reduction or waiving of a person’s liability to pay an amount by virtue of such a provision;

“the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act);

“the investigatory powers legislation” means Parts 1 to 7 and Chapter 1 of Part 9 of the Investigatory Powers Act 2016;

“relevant person” means a person—

- (a) who exercises a compensation function,
- (b) to or in respect of whom compensation, contributions, benefits or other amounts is or are payable by virtue of a provision made by or under this Part, or
- (c) whose liability to pay an amount may be reduced or waived by virtue of such a provision.