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SCHEDULE 5

INFORMATION

Supply of information

1. In Part VII of the Administration Act, before section 116(1) (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.

115D.—(1) 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 Department or the Secretary of State, or
- (b) to a person providing services to the Department or the Secretary of State,

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

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

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

115E.—(1) This section applies to information which is held for the purposes of functions relating to social security or child support—

- (a) by the Department or the Secretary of State, or
- (b) by a person providing services to the Department or the Secretary of State, 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.—(1) Section 116 of that Act (supply of information held by tax authorities for fraud prevention and verification) is amended as follows.

(1) Section 116 was substituted by section 1(2) of the Social Security Administration (Fraud) Act 1997 (c. 47).

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(2) For subsection (1) there is substituted—

“(1) This section applies—

(a) to information which is held—

(i) by the Inland Revenue, or

(ii) by a person providing services to the Inland Revenue, in connection with the provision of those services,

but is not information to which section 115D above applies, and

(b) to information which is held—

(i) by the Commissioners of Customs and Excise, or

(ii) by a person providing services to the Commissioners of Customs and Excise, in connection with the provision of those services.”.

(2) In this section “regulations” means regulations made by the Department or, as the case may be, the Secretary of State and prescribe shall be construed accordingly.”.

(3) In subsection (2)(b), the word “, contributions” is omitted.

3. After section 116 of that Act there is inserted—

“Disclosure of contributions, etc. information by Inland Revenue.

116AA.—(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 155(1) below relates.

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

(a) the Health and Safety Executive for Northern Ireland,

(b) the Government Actuary’s Department,

(c) the Northern Ireland Statistical and Research Agency, and

(d) the Occupational Pensions Regulatory Authority.”

4. Section 116A(2) of that Act (supply of information by Inland Revenue for purposes of contributions) shall cease to have effect.

5. In section 116B(2)(b)(3) of that Act (supply of other government information for fraud prevention and verification), the word “, contributions” is omitted.

6. In Schedule 4 to that Act, 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 the heading preceding that entry, and

(b) in Part II, paragraph 4.

(2) Section 116A was inserted by section 1(2) of the Social Security Administration (Fraud) Act 1997.

(3) Section 116B was inserted by section 2(2) of the Social Security Administration (Fraud) Act 1997.

7.—(1) Section 154 of the Pensions Act (disclosure of information between government departments, etc.) 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 Department,

(b) to the Secretary of State,

(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 Great Britain legislation.”.

(3) In subsection (5), for “Subsection (1) extends” 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 III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 or any corresponding Great Britain legislation.”.

8. In section 154A(4) of that Act (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.”.

(4) Section 154A was inserted by paragraph 9 of Schedule 4 to the Pensions (Northern Ireland) Order [1995/3213 \(N.I. 22\)](#).