

WELFARE REFORM ACT 2012

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 5: Social security: General

Section 127: Information-sharing between Secretary of State and HMRC

654. *Section 127* provides for the sharing of data between the Secretary of State and the HMRC Commissioners.
655. *Subsections (1) and (2)* allow for information held for the purposes of HMRC functions by the Commissioners (or providers of services to them) to be supplied to the Secretary of State, a specified Northern Ireland Department or any providers of services to the Secretary of State or specified Northern Ireland Department (including, for example, those authorised to exercise the Secretary of State's functions under section 29) for use for the purposes of departmental functions.
656. *Subsections (3) and (4)* allow for information held by the Secretary of State or the Northern Ireland Department (or providers of services to them) for the purposes of any departmental functions to be supplied to the Commissioners (or providers of services to the Commissioners) for the purposes of HMRC functions.
657. *Subsection (7)* defines the departmental and HMRC functions for the purposes of which data may be provided and specifies the Northern Ireland Departments which are included in these provisions.
658. Information supplied under this section must not be passed on to another person or body without the authority of the original supplier, as a result of *subsection (5)*.
659. Once the information has been used for the purposes for which it has been supplied, *subsection (6)* allows this information to be used for any purposes for which information held for those purposes could be used.
660. *Subsection (8)* provides that the provisions in this section may apply to statutory payments, such as statutory sick pay or statutory maternity pay, as functions relating to such payments are functions relating to social security for the purposes of this section.
661. *Subsection (9)* ensures that the provision in this section does not limit other powers to supply information.
662. *Subsection (10)* amends section 3(1A) of SSA 1998 to add as a new matter information in relation to the investigation or prosecution of tax credit fraud. This means that such information can be used for any of the matters referred to in section 3(1A) (for example social security or war pensions).