



Social Security Administration (Northern Ireland) Act 1992

1992 CHAPTER 8

PART VII

[^{F1}INFORMATION]

[^{F1} Information held by tax authorities]

Textual Amendments

- F1** Ss. 116, 116A and cross-heading substituted for s. 116 and cross-heading (1.7.1997) by 1997 c. 47, s. 1(2); S.I. 1997/1577, art. 2, Sch.

^{F2F3}116 [Supply of information held by tax authorities for fraud prevention and verification.]

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Textual Amendments

- F2** S. 116 repealed (17.2.2016) by The Welfare Reform (Northern Ireland) Order 2015 (S.I. 2015/2006), art. 2(2), Sch. 12 Pt. 12; S.R. 2016/46, art. 3(6)(c)
- F3** Ss. 116, 116A and the preceding cross-heading substituted (1.7.1997) for s. 116 and cross-heading by 1997 c. 47, s. 1(2); S.I. 1997/1577, art. 2, Sch.

^{F5}116ZA^{F4} Supply of tax information to assess certain employment or training schemes]

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Changes to legislation: Social Security Administration (Northern Ireland) Act 1992, Cross Heading: Information held by tax authorities is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F4** S. 116ZA inserted (9.9.2002) by [Employment Act 2002 \(c. 22\)](#), s. 50, [Sch. 6 para. 8](#); S.I. 2002/2256, [art. 2](#)
- F5** S. 116ZA repealed (17.2.2016) by [The Welfare Reform \(Northern Ireland\) Order 2015 \(S.I. 2015/2006\)](#), art. 2(2), [Sch. 12 Pt. 12](#); S.R. 2016/46, art. 3(6)(c)

^{F7}^{F4}**116A** **Disclosure of contributions, etc. information by [^{F6}Her Majesty's Revenue and Customs]**.

- (1) No obligation as to secrecy imposed by statute or otherwise on [^{F8}Revenue and Customs officials (within the meaning of section 18 of the Commissioners for Revenue and Customs Act 2005 (confidentiality))] shall prevent information held for the purposes of the functions of [^{F9}Her Majesty's Revenue and Customs] in relation to contributions, statutory sick pay [^{F10}, statutory maternity pay, [^{F11}statutory paternity pay, statutory adoption pay [^{F12}, statutory shared parental pay or statutory parental bereavement 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 [^{F13}Pensions Regulator] .]

Textual Amendments

- F4** S. 116ZA inserted (9.9.2002) by [Employment Act 2002 \(c. 22\)](#), s. 50, [Sch. 6 para. 8](#); S.I. 2002/2256, [art. 2](#)
- F6** Words in s. 116AA heading substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 50\(b\)](#); S.I. 2005/1126, art. 2(2)(h)
- F7** S. 116AA inserted (1.4.1999) by S.I. 1999/671, art. 6, [Sch. 5 para. 3](#); S.R. 1999/149, art. 2(c), [Sch. 2](#) (subject to arts. 3-6 of the said S.R.)
- F8** Words in s. 116AA(1) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 50\(a\)\(i\)](#); S.I. 2005/1126, art. 2(2)(h)
- F9** Words in s. 116AA(1) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 50\(a\)\(ii\)](#); S.I. 2005/1126, art. 2(2)(h)
- F10** Words in s. 116AA(1) substituted (8.12.2002) by [The Employment \(Northern Ireland\) Order 2002 \(S.I. 2002/2836 \(N.I. 2\)\)](#), art. 17(1), [Sch. 2 para. 2\(2\)](#); S.R. 2002/356, [art. 2](#), [Sch. 1 Pt. II](#)
- F11** Words in s. 116AA(1) substituted (15.3.2015 for specified purposes, 5.4.2015 in so far as not already in force) by [Work and Families Act \(Northern Ireland\) 2015 \(c. 1\)](#), s. 23(1), [Sch. 1 para. 3\(3\)](#); S.R. 2015/86, arts. 3(2)(i), 4(2)(h), 5 (with art. 7(2))
- F12** Words in s. 116AA(1) substituted (23.3.2022) by [Parental Bereavement \(Leave and Pay\) Act \(Northern Ireland\) 2022 \(c. 5\)](#), ss. 4, 5(5)(6), [Sch. Pt. 1 para. 11](#); S.R. 2022/136, arts. 2, 3

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F13 Words in s. 116AA(2)(d) substituted (6.4.2005) by [The Pensions \(Northern Ireland\) Order 2005 \(S.I. 2005/255\)](#), art. 1(2), **Sch. 10 para. 4**; S.R. 2005/166, art. 2(6), Sch. 1 (with art. 5, Sch. 3) (as amended (5.4.2005) by S.R. 2005/192, art. 3)

F14 **116A**.....

Textual Amendments

F14 S. 116A repealed (1.4.1999) by [S.I. 1999/671](#), arts. 6, 24(3), Sch. 5 para. 4, **Sch. 9 Pt. I**; S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2018/1125 reg. 8](#) (This amendment not applied to legislation.gov.uk. [S.I. 2018/1125, reg. 8](#) omitted (31.12.2020) by virtue of Private International Law (Implementation of Agreements) Act 2020 (c. 24), s. 4(3), Sch. 5 para. 4(4))
- Act modified by [S.R. 2019/211 art. 2\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Affecting Order revoked (19.12.2020) without ever being in force by [S.R. 2020/347, arts. 1\(1\), 2](#))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 101(1)(4)(5)s. 101(6)(a)(b) words repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 1](#)
- s. 2A(9) added by [2010 c. 13 \(N.I.\) Sch. 1 para. 24](#)
- s. 2G(1)(d) inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(5\)](#)
- s. 5(1A)-(1C) inserted by [2010 c. 13 \(N.I.\) s. 18\(2\)\(c\)](#)
- s. 31A(1A) words substituted by [S.I. 2015/2006 \(N.I.\) Sch. 4 para. 11\(a\)\(ii\)](#)
- s. 104A(1A)-(1C) inserted by [2007 c. 2 \(N.I.\) s. 42\(3\)](#)
- s. 110A inserted by [2007 c. 2 \(N.I.\) s. 43](#)
- s. 110A repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 1](#)
- s. 110A heading word inserted by [S.I. 2015/2006 \(N.I.\) art. 114\(4\)](#)
- s. 110A(2) words substituted by [S.I. 2015/2006 \(N.I.\) art. 114\(5\)\(a\)](#)
- s. 110A(2)(b) words substituted by [S.I. 2015/2006 \(N.I.\) art. 114\(5\)\(b\)](#)
- s. 110A(4)(b) words substituted by [S.I. 2015/2006 \(N.I.\) art. 114\(6\)](#)
- s. 110ZA inserted by [S.I. 2015/2006 \(N.I.\) art. 114\(2\)](#)
- s. 110ZA repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 1](#)
- s. 116E and cross-heading inserted by [2010 c. 13 \(N.I.\) s. 16\(3\)](#)
- s. 126(2)-(2B) substituted for s. 126(2) by [2007 c. 2 \(N.I.\) s. 35](#)
- s. 130AB inserted by [2008 c. 13 \(N.I.\) Sch. 3 para. 14](#)
- s. 140C inserted by [S.I. 2015/2006 \(N.I.\) Sch. 2 para. 20](#)
- s. 166(2)(ac) inserted by [2010 c. 13 \(N.I.\) s. 17](#)