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## EXPLANATORY NOTE

*(This note is not part of the Order)*

In consequence of the range of information necessary for the proper administration of social security functions, this Order provides a mechanism for the sharing of information relevant to devolved Scottish social security functions between Her Majesty's Revenue and Customs ("HMRC") and the Scottish Ministers. It also amends social security legislation in Great Britain as a consequence of the making of regulations under section 79 of the Social Security (Scotland) Act 2018 ([asp 9](#)) to provide for a top-up payment ("the Scottish Child Payment") to be made in respect of various reserved benefits.

Part 2 of the Order contains a discretionary power to allow HMRC and the Scottish Ministers to share information with each other that is relevant to the exercise of devolved social security functions. It includes sharing information with people who provide services to HMRC and the Scottish Ministers in appropriate circumstances. Any information supplied must not be passed on without the authorisation of the person who supplied the information. Once supplied, information may be used for any purposes for which information held for those purposes could be used. Section 123 (unauthorised disclosure of information relating to particular persons) of the Social Security Administration Act 1992 ([1992 c. 5](#)) applies to the disclosure of information under Part 2 of this Order. This helps safeguard against inappropriate disclosure of information by any person who is or has been employed in social security administration or adjudication.

Part 3 provides for the Scottish Child Payment to be disregarded as income when determining a claimant's entitlement to benefits under the Income Support (General) Regulations ([S.I. 1987/1967](#)), the Jobseeker's Allowance Regulations 1996 ([S.I. 1996/207](#)), the State Pension Credit Regulations 2002 ([S.I. 2002/1792](#)), the Housing Benefit Regulations 2006 ([S.I. 2006/213](#)), the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 ([S.I. 2006/214](#)), and the Employment and Support Allowance Regulations 2008 ([S.I. 2008/794](#)). Part 3 also provides for the Scottish Child Payment which is paid in arrears to a claimant to be disregarded as capital for the purposes of these benefits.

A full impact assessment has not been produced for this instrument as no impact on the private, voluntary, or public sectors is foreseen.