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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.

^{F2}116 [Supply of information held by tax authorities for fraud prevention and verification.]

[^{F3}(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 [^{F4}or paragraph 4 of Schedule 5 to the Tax Credits Act 2002] 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.]

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- (2) Information to which this section applies may, with the authority of the Commissioners concerned, be supplied to, or to a person providing services to, the Department or the Secretary of State—
- (a) for use in the prevention, detection, investigation or prosecution of offences relating to social security; ^{F5} . . .
 - [^{F6}(aa) for use in the prevention, detection, investigation or prosecution of offences relating to payments under section 1 of the Employment and Training Act (Northern Ireland) 1950 (c. 29) or other payments by or to the Department for Employment and Learning for any purposes connected with employment or training;]
 - (b) for use in checking the accuracy of information relating to benefits ^{F7} . . . or national insurance numbers or to any other matter relating to social security and (where appropriate) amending or supplementing such information.
 - [^{F8}or
 - (c) for use in checking the accuracy of information relating to employment or training and (where appropriate) amending or supplementing such information.]
- (3) Information supplied under subsection (2) above shall not be supplied by the recipient to any other person or body unless—
- (a) it could be supplied to that person or body under that subsection;
 - (b) it is supplied for the purposes of any civil or criminal proceedings relating to the Contributions and Benefits Act, the ^{M1}Jobseekers (Northern Ireland) Order 1995 or this Act or to any enactment applying in Great Britain corresponding to any of them; or
 - (c) it is supplied to the Housing Executive;
- and shall not be so supplied in those circumstances without the authority of the Commissioners concerned.
- (4) But where information supplied under subsection (2) above has been used (in accordance with paragraph (b) [^{F9}or (c)] of that subsection) in amending or supplementing other information, it is lawful for it to be—
- (a) supplied to any person or body to whom that other information could be supplied; or
 - (b) used for any purpose for which that other information could be used.
- (5) This section does not limit the circumstances in which information may be supplied apart from this section.

Textual Amendments

- F2** 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.
- F3** S. 116(1) substituted (*retrospective* to 1.4.1999) by 1999 c. 30, ss. 81, 89(4)(d), Sch. 11 para. 17 (the substitution coming into force in place of that made by S.I. 1999/671, art. 6, Sch. 5 para. 2)
- F4** Words in s. 116(1)(a) substituted (1.8.2002 for certain purposes, 26.2.2003 for specified purposes, 1.4.2003 in so far as not already in force) by Tax Credits Act 2002 (c. 21), s. 59, Sch. 5 para. 12(b); S.I. 2002/1727, art. 2 (with art. 3 (as substituted by S.I. 2002/2158, art. 2)); S.I. 2003/392, art. 2 (subject to savings in art. 3)
- F5** Word in s. 116(2) repealed (9.9.2002) by Employment Act 2002 (c. 22), s. 54, Sch. 8; S.I. 2002/2256, art. 2

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- F6** S. 116(2) (aa) inserted (9.9.2002) by [Employment Act 2002 \(c. 22\)](#), s. 50, [Sch. 6 para. 7\(a\)](#); [S.I. 2002/2256](#), [art. 2](#)
- F7** Words in s. 116(2)(b) repealed (1.4.1999) by [S.I. 1999/671](#), arts. 6, 24(3), [Sch. 5 para. 2\(3\)](#), [Sch. 9 Pt. I](#); [S.R. 1999/149](#), [art. 2\(c\)](#), [Sch. 2](#) (subject to arts. 3-6 of the said S.R.)
- F8** Word in s. 116(2) and (c) inserted (9.9.2002) by [Employment Act 2002 \(c. 22\)](#), s. 50, [Sch. 6 para. 7\(b\)](#); [S.I. 2002/2256](#), [art. 2](#)
- F9** Words in s. 116(4) inserted (9.9.2002) by [Employment Act 2002 \(c. 22\)](#), s. 50, [Sch. 6 para. 7\(c\)](#); [S.I. 2002/2256](#), [art. 2](#)

Modifications etc. (not altering text)

- C1** S. 116: functions exercisable by the Department of the Environment for Northern Ireland transferred (26.6.2001) to the Department of Finance and Personnel in Northern Ireland by [S.R. 2001/229](#), [art. 4\(1\)](#) (with [art. 12](#))

Marginal Citations

- M1** [S.I. 1995/2705 \(N.I.15\)](#).

[^{F10}116Z] **Supply of tax information to assess certain employment or training schemes**

- (1) This section applies to information which—
- relates to the commencement or cessation of employment or self-employment of persons who have participated in any designated employment or training scheme; and
 - is required by the Department or the Secretary of State in order to assess policy relating to such schemes.
- (2) In subsection (1) “designated employment or training scheme” means any scheme which—
- is operated by the Department or the Secretary of State (whether under arrangements with any other person or not) for any purposes connected with employment or training; and
 - is designated by the Department for the purposes of this section.
- (3) In subsection (1) the reference to the commencement or cessation of the self-employment of any person is a reference to the commencement or cessation of any trade, profession or vocation carried on by him.
- (4) No obligation as to secrecy imposed by statute or otherwise on a person employed in relation to the Inland Revenue shall prevent any such information obtained or held in connection with the assessment or collection of income tax from being disclosed to—
- the Department;
 - the Secretary of State; or
 - an officer of either of them authorised to receive such information for the purposes of this section.
- (5) This section extends only to disclosure by or under the authority of the Inland Revenue.
- (6) Information which is the subject of disclosure to any person by virtue of this section shall not be further disclosed to any person except where the further disclosure is made—
- to a person to whom disclosure could be made by virtue of subsection (4); or

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- (b) for the purposes of any civil or criminal proceedings relating to the Contributions and Benefits Act, the Jobseekers (Northern Ireland) Order 1995 or this Act or to any enactment applying in Great Britain corresponding to any of them.]

Textual Amendments

F10 S. 116ZA inserted (9.9.2002) by [Employment Act 2002 \(c. 22\)](#), s. 50, [Sch. 6 para. 8](#); S.I. 2002/2256, [art. 2](#)

^{F11}~~F10~~ **116A Disclosure of contributions, etc. information by Inland Revenue.**

- (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 [^{F12}, statutory maternity pay, statutory paternity pay or statutory adoption 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

F10 S. 116ZA inserted (9.9.2002) by [Employment Act 2002 \(c. 22\)](#), s. 50, [Sch. 6 para. 8](#); S.I. 2002/2256, [art. 2](#)

F11 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.)

F12 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

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.)

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