

Social Security Administration (Northern Ireland) Act 1992

1992 CHAPTER 8

PART VII

[F1INFORMATION]

I^{F1} Information held by tax authoritiesI

F³[F¹116**AD**isclosure of contributions, etc. information by [F²Her Majesty's Revenue and Customs].

- (1) No obligation as to secrecy imposed by statute or otherwise on [F4Revenue 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 [F5Her Majesty's Revenue and Customs] in relation to contributions, statutory sick pay [F6, 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 [F7Pensions Regulator].]

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Changes to legislation: Social Security Administration (Northern Ireland) Act 1992, Section 116AA is up to date with all changes known to be in force on or before 16 July 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)

Textual Amendments

- F1 S. 116ZA inserted (9.9.2002) by Employment Act 2002 (c. 22), s. 50, Sch. 6 para. 8; S.I. 2002/2256, art. 2
- **F2** 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)
- F3 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.)
- **F4** 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)
- F5 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)
- **F6** 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
- F7 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)

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