



# Social Security Administration (Northern Ireland) Act 1992

## 1992 CHAPTER 8

### PART VII

#### [<sup>F1</sup>INFORMATION]

#### *[<sup>F1</sup> Information held by tax authorities]*

#### [<sup>F1</sup>116ZA] **Supply of tax information to assess certain employment or training schemes**

- (1) This section applies to information which—
  - (a) relates to the commencement or cessation of employment or self-employment of persons who have participated in any designated employment or training scheme; and
  - (b) 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—
  - (a) 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
  - (b) 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—
  - (a) the Department;

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*Status: Point in time view as at 09/09/2002. This version of this provision has been superseded.*

*Changes to legislation: Social Security Administration (Northern Ireland) Act 1992, Section 116ZA is up to date with all changes known to be in force on or before 12 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)*

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- (b) the Secretary of State; or
  - (c) 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—
- (a) to a person to whom disclosure could be made by virtue of subsection (4); or
  - (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.]

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#### **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](#)

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