

*These notes refer to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c.2) which received Royal Assent on 25 February 1999*

# **SOCIAL SECURITY CONTRIBUTIONS (TRANSFER OF FUNCTIONS, ETC.) ACT 1999**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part I**

#### ***Section 7: Data Pooling***

166. This section provides for the Inland Revenue to use data held for one of its functions for the purpose of other functions. For example information held in connection with contributions may be used for the purposes of tax functions. The section covers the pooling of information held for the purposes of tax and for the purposes of functions relating to contributions, SSP and SMP which are to be transferred to the Inland Revenue from the Secretary of State.
167. This provision mirrors that in section 3 of SSA which allows the Secretary of State to pool data held for the purposes of functions relating to social security, child support and war pensions. It does not provide for pooling of Inland Revenue and DSS data across the new departmental boundary.