



Apprenticeships, Skills, Children and Learning Act 2009

2009 CHAPTER 22

[^{F1}PART 1A

APPRENTICESHIPS [^{F1}, TECHNICAL EDUCATION QUALIFICATIONS][^{F1}AND
OTHER EDUCATION AND TRAINING]: INFORMATION SHARING

[^{F1}Wales, Scotland and Northern Ireland

Textual Amendments

F1 Pt. 1A inserted (4.7.2016) by [Enterprise Act 2016 \(c. 12\), ss. 26\(1\), 44\(5\)](#); S.I. 2016/695, art. 2(a)

40B Sharing of information by HMRC and devolved authorities

- (1) HMRC may disclose information held by them—
 - (a) to a Welsh authority for the purpose of the authority's functions in relation to Welsh apprenticeships;
 - (b) to a Scottish authority for the purpose of the authority's functions in relation to Scottish apprenticeships;
 - (c) to a Northern Irish authority for the purpose of the authority's functions in relation to Northern Irish apprenticeships.
- (2) An authority mentioned in paragraph (a), (b) or (c) of subsection (1) may disclose information to HMRC—
 - (a) for the purpose of requesting HMRC to disclose information to the authority under subsection (1), or
 - (b) for another purpose connected with the authority's functions mentioned in subsection (1).
- (3) In this section—

Changes to legislation: *Apprenticeships, Skills, Children and Learning Act 2009, Cross Heading: Wales, Scotland and Northern Ireland is up to date with all changes known to be in force on or before 09 May 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) View outstanding changes*

“Northern Irish apprenticeships” means apprenticeships undertaken under arrangements made under section 1 of the Employment and Training Act (Northern Ireland) 1950 that are identified by the person making them as arrangements for the provision of apprenticeships;

“Northern Irish authority” means—

- (a) a Northern Ireland department, and
- (b) any body or other person that is prescribed, or of a prescribed description;

“Scottish apprenticeships” means apprenticeships undertaken under arrangements made—

- (a) in relation to Scotland, under section 2 of the Employment and Training Act 1973, or
- (b) under section 2(3) of the Enterprise and New Towns (Scotland) Act 1990,

that are identified by the person making them as arrangements for the provision of apprenticeships;

“Scottish authority” means—

- (a) the Scottish Ministers, and
- (b) any body or other person that is prescribed, or of a prescribed description;

“Welsh apprenticeships” means—

- (a) apprenticeships undertaken under apprenticeship agreements within the meaning given in section 32 that were entered into in connection with recognised Welsh frameworks;
- (b) apprenticeships in relation to which alternative Welsh completion arrangements apply under section 2(5);
- (c) apprenticeships undertaken under arrangements made in relation to Wales under—
 - (i) section 2 of the Employment and Training Act 1973, or
 - (ii) section 17B of the Jobseekers Act 1995,

that are identified by the person making them as arrangements for the provision of apprenticeships;

“Welsh authority” means—

- (a) the Welsh Ministers, and
- (b) any body or other person that is prescribed, or of a prescribed description.

(4) In subsection (3)—

- (a) the reference to a Northern Ireland department includes a reference to a person providing services to a Northern Ireland department;
- (b) the reference to the Scottish Ministers includes a reference to a person providing services to the Scottish Ministers;
- (c) the reference to the Welsh Ministers includes a reference to a person providing services to the Welsh Ministers.

(5) Regulations under this section may amend the definition in subsection (3) of—

- (a) “Northern Irish apprenticeships”,
- (b) “Scottish apprenticeships”, or

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(c) “Welsh apprenticeships”.]

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Commencement Orders yet to be applied to the Apprenticeships, Skills, Children and Learning Act 2009

Commencement Orders bringing provisions within this Act into force:

- [S.I. 2009/3341 art. 2](#) commences (2009 c. 22)
- [S.I. 2010/2413 art. 2](#) commences (2009 c. 22)
- [S.I. 2011/829 art. 2](#) commences (2009 c. 22)
- [S.I. 2011/882 art. 2](#) amendment to earlier commencing SI 2010/303 art. 7 Sch. 6