
STATUTORY INSTRUMENTS

2020 No. 482

The Social Security (Scotland) Act 2018 (Information-Sharing and Scottish Child Payment) (Consequential Provision and Modifications) Order 2020

PART 2

Information-sharing

Information-sharing

2.—(1) This paragraph applies to information which is held for the purposes of any HMRC functions—

- (a) by the Commissioners for Her Majesty’s Revenue and Customs, or
- (b) by a person providing services to them.

(2) Information to which paragraph (1) applies may be supplied to the Scottish Ministers, or to a person providing services to the Scottish Ministers, for use for the purposes of a relevant Scottish social security function.

(3) This paragraph applies to information which is held for the purposes of a relevant Scottish social security function by the Scottish Ministers or by a person providing services to the Scottish Ministers.

(4) Information to which paragraph (3) applies may be supplied—

- (a) to the Commissioners for Her Majesty’s Revenue and Customs, or
- (b) to a person providing services to them,

for use for the purposes of HMRC functions.

(5) Information supplied under this article must not be supplied by the recipient of the information to any other person or body without—

- (a) the authority of the Commissioners for Her Majesty’s Revenue and Customs, in the case of information supplied under paragraph (2),
- (b) the authority of the Scottish Ministers, in the case of information supplied under paragraph (4).

(6) Where information supplied under this article has been used for the purposes for which it was supplied, it is lawful for it to be used for any purposes for which information held for those purposes could be used.

(7) In this article—

“HMRC functions” means any function—

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- (a) for which the Commissioners for Her Majesty’s Revenue and Customs are responsible by virtue of section 5 of the Commissioners for Revenue and Customs Act 2005⁽¹⁾,
- (b) which relates to a matter listed in Schedule 1 to that Act,
- (c) which is conferred by or under the Childcare Payments Act 2014⁽²⁾, or
- (d) which is conferred by or under section 2 of, or Schedule 2 to, the Savings (Government Contributions) Act 2017⁽³⁾,

“relevant Scottish social security function” is any function of the Scottish Ministers under the Social Security (Scotland) Act 2018 and any regulations made under it.

(8) This article does not limit the circumstances in which information may be supplied apart from this article.

⁽¹⁾ 2005 c.11.
⁽²⁾ 2014 c.28.
⁽³⁾ 2017 c.2.