



Welfare Reform Act 2012

2012 CHAPTER 5

PART 5

SOCIAL SECURITY: GENERAL

Information-sharing: Secretary of State and HMRC

127 Information-sharing between Secretary of State and HMRC

- (1) This subsection 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 subsection (1) applies may be supplied—
 - (a) to the Secretary of State, or to a person providing services to the Secretary of State, or
 - (b) to a Northern Ireland Department, or to a person providing services to a Northern Ireland Department,for use for the purposes of departmental functions.
- [^{F1}(2A) Information to which subsection (1) applies may be supplied to the Scottish Ministers for use in connection with any arrangements made by them under section 2 of the Employment and Training Act 1973 by virtue of article 2(1) of the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 2020.]
- (3) This subsection applies to information which is held for the purposes of any departmental functions—
 - (a) by the Secretary of State, or by a person providing services to the Secretary of State, or
 - (b) by a Northern Ireland Department, or by a person providing services to a Northern Ireland Department.
- (4) Information to which subsection (3) applies may be supplied—

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- (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 section 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 subsection (2) [^{F2}or (2A)];
 - (b) the authority of the Secretary of State, in the case of information held as mentioned in subsection (3)(a) and supplied under subsection (4);
 - (c) the authority of the relevant Northern Ireland Department, in the case of information held as mentioned in subsection (3)(b) and supplied under subsection (4).
- (6) Where information supplied under this section 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 section—
- “departmental functions” means functions relating to—
 - (a) social security,
 - (b) employment or training, ^{F3} ...
 - (c) the investigation or prosecution of offences relating to tax credits; [^{F4}or
 - (d) child support;]
 - “HMRC function” means any function—
 - (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, ^{F5} ...
 - (b) which relates to a matter listed in Schedule 1 to that Act [^{F6}, ^{F7} ...
 - (c) which is conferred by or under the Childcare Payments Act 2014;][^{F8}, or
 - (d) which is conferred by or under section 2 of, or Schedule 2 to, the Savings (Government Contributions) Act 2017 (bonuses in respect of savings in Help-to-Save accounts);]
 - “Northern Ireland Department” means any of the following—
 - (a) [^{F9}the Department for Communities;
 - (b) the Department of Finance;
 - (c) the Department for the Economy.]
- (8) For the purposes of this section any reference to functions relating to social security includes a reference to functions relating to—
- (a) statutory payments as defined in section 4C(11) of the Social Security Contributions and Benefits Act 1992;
 - (b) maternity allowance under section 35 of that Act;
 - (c) statutory payments as defined in section 4C(11) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;
 - (d) maternity allowance under section 35 [^{F10}or 35B] of that Act.
- (9) This section does not limit the circumstances in which information may be supplied apart from this section.

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(10) In section 3 of the Social Security Act 1998 (use of information), in subsection (1A), after paragraph (d) there is inserted—

“(e) the investigation or prosecution of offences relating to tax credits.”

Textual Amendments

- F1** S. 127(2A) inserted (12.3.2020) by [The Scotland Act 1998 \(Transfer of Functions to the Scottish Ministers etc.\) Order 2020 \(S.I. 2020/276\)](#), arts. 1(2), **3(a)**
- F2** Words in s. 127(5)(a) inserted (12.3.2020) by [The Scotland Act 1998 \(Transfer of Functions to the Scottish Ministers etc.\) Order 2020 \(S.I. 2020/276\)](#), arts. 1(2), **3(b)**
- F3** Word in s. 127(7) omitted (1.8.2012) by virtue of [The Public Bodies \(Child Maintenance and Enforcement Commission: Abolition and Transfer of Functions\) Order 2012 \(S.I. 2012/2007\)](#), art. 1(2), **Sch. para. 102(a)**
- F4** Words in s. 127(7) inserted (1.8.2012) by [The Public Bodies \(Child Maintenance and Enforcement Commission: Abolition and Transfer of Functions\) Order 2012 \(S.I. 2012/2007\)](#), art. 1(2), **Sch. para. 102(b)**
- F5** Word in s. 127(7) omitted (20.7.2016) by virtue of [Childcare Payments Act 2014 \(c. 28\)](#), **ss. 27(6)(a), 75(2)**; [S.I. 2016/763](#), reg. 2(1)
- F6** Words in s. 127(7) inserted (20.7.2016) by [Childcare Payments Act 2014 \(c. 28\)](#), **ss. 27(6)(b), 75(2)**; [S.I. 2016/763](#), reg. 2(1)
- F7** Word in s. 127(7) omitted (17.1.2017) by virtue of [Savings \(Government Contributions\) Act 2017 \(c. 2\)](#), s. 6(2)(3), **Sch. 2 para. 17(8)(a)**
- F8** Words in s. 127(7) inserted (17.1.2017) by [Savings \(Government Contributions\) Act 2017 \(c. 2\)](#), s. 6(2)(3), **Sch. 2 para. 17(8)(b)**
- F9** Words in s. 127(7) substituted (8.5.2016) by [The Departments \(Transfer of Functions\) Order \(Northern Ireland\) 2016 \(S.R. 2016/76\)](#), art. 1(2), **Sch. 6 para. 61** (with art. 9(2))
- F10** Words in s. 127(8)(d) inserted (1.4.2014) by [The Social Security \(Maternity Allowance\) \(Participating Wife or Civil Partner of Self-employed Earner\) Regulations 2014 \(S.I. 2014/606\)](#), regs. 1(2), **4**

Modifications etc. (not altering text)

- C1** S. 127 modified (28.6.2022) by [Social Security \(Additional Payments\) Act 2022 \(c. 38\)](#), **ss. 7(3), 11(2)**
- C2** S. 127 modified (23.3.2023) by [Social Security \(Additional Payments\) Act 2023 \(c. 7\)](#), **ss. 7(3), 12(2)**

Changes to legislation:

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.I. 2013/1511 by [S.I. 2017/57 art. 51314Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/2657 by [S.I. 2016/596 art. 4-6Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/2657 by [S.I. 2017/57 art. 1315Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/2846 by [S.I. 2016/596 art. 347Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/983 by [S.I. 2018/138 art. 3](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/983 by [S.I. 2019/10 reg. 3\(1\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/983 by [S.I. 2019/167 art. 5\(2\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/983, art. 5A(1), 6(1) by [S.I. 2017/483 art. 2](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/1583 by [S.I. 2017/664 art. 5Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/209 by [S.I. 2016/596 art. 348Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/209 by [S.I. 2017/57 art. 1016Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/2321 by [S.I. 2016/596 art. 59Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/2321 by [S.I. 2016/963 art. 37813Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/2321 by [S.I. 2017/584 art. 5Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/2321 by [S.I. 2017/664 art. 5Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/101 by [S.I. 2016/596 art. 3-510Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/101 by [S.I. 2016/963 art. 46-1214Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/101 by [S.I. 2017/57 art. 3-9111217Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/101 by [S.I. 2017/584 art. 346-9Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/101 by [S.I. 2017/664 art. 3-57-9Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/1537 by [S.I. 2016/596 art. 3411Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/1537 by [S.I. 2016/963 art. 3-1215Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/1537 by [S.I. 2017/57 art. 3-7912Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/1537 by [S.I. 2017/584 art. 346-9Sch.](#)

- specified provision(s) amendment to earlier commencing S.I. 2015/1537 by [S.I. 2017/664 art. 3-9Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/33 by [S.I. 2018/138 art. 6](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/33 by [S.I. 2019/10 reg. 3\(2\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/33 by [S.I. 2019/167 art. 5\(3\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/33 by [S.I. 2019/37 art. 5](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/33, art. 6(11) by [S.I. 2017/483 art. 3](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/634 by [S.I. 2018/138 art. 6](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/634 by [S.I. 2019/10 reg. 3\(3\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/634 by [S.I. 2019/167 art. 5\(4\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/634 by [S.I. 2019/37 art. 5](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/634, art. 7(2) by [S.I. 2017/376 reg. 4](#)
- specified provision(s) amendment to earlier commencing S.I. 2016/596 by [S.I. 2016/963 art. 17](#)
- specified provision(s) amendment to earlier commencing S.I. 2019/37 by [S.I. 2019/935 art. 2](#)
- specified provision(s) modification of earlier commencing S.I. 2014/1583 by [S.I. 2018/532 art. 3Sch.](#)
- specified provision(s) modification of earlier commencing S.I. 2014/2321 by [S.I. 2018/532 art. 3Sch.](#)
- specified provision(s) modification of earlier commencing S.I. 2015/101 by [S.I. 2018/532 art. 3Sch.](#)
- specified provision(s) modification of earlier commencing S.I. 2015/1537 by [S.I. 2018/532 art. 3Sch.](#)
- specified provision(s) modification of earlier commencing S.I. 2015/634 by [S.I. 2018/532 art. 5](#)