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**Changes to legislation:** There are currently no known outstanding effects for the Savings (Government Contributions) Act 2017, Paragraph 17. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### HELP-TO-SAVE ACCOUNTS: FURTHER PROVISION

#### PART 5

#### INFORMATION

##### *Information sharing between HMRC and others*

- 17 (1) Sub-paragraph (2) applies to information which is held as mentioned in section 18(1) of the Commissioners for Revenue and Customs Act 2005 (confidentiality).
- (2) Information to which this sub-paragraph applies may be disclosed—
- (a) to an authorised account provider, or
  - (b) to any person for use for the purpose of enabling or assisting the exercise of any of the functions of HMRC, or an officer of Revenue and Customs, under section 2 and this Schedule.
- (3) Information disclosed in reliance on sub-paragraph (2) may not be further disclosed to any other person without the authority of HMRC (which may be general or specific).
- (4) If revenue and customs information relating to a person is disclosed in contravention of sub-paragraph (3) and the identity of the person—
- (a) is specified in the disclosure, or
  - (b) can be deduced from it,
- section 19 of the Commissioners for Revenue and Customs Act 2005 (wrongful disclosure) applies in relation to the disclosure as it applies in relation to a disclosure of such information in contravention of section 20(9) of that Act.
- (5) In sub-paragraph (4) “revenue and customs information relating to a person” has the meaning given by section 19(2) of the Commissioners for Revenue and Customs Act 2005.
- (6) A person who holds information may disclose that information to HMRC or an officer of Revenue and Customs if the disclosure is made for the purposes of the exercise of any of the functions of HMRC, or an officer of Revenue and Customs, under section 2 and this Schedule.
- (7) This paragraph does not limit the circumstances in which information may be disclosed apart from this paragraph.
- (8) In section 127 of the Welfare Reform Act 2012 (information-sharing between Secretary of State and HMRC), in subsection (7), in the definition of “HMRC function”—

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- (a) omit the “or” at the end of paragraph (b), and
- (b) after paragraph (c) insert “, 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);”.

**Changes to legislation:**

There are currently no known outstanding effects for the Savings (Government Contributions) Act 2017, Paragraph 17.