



Social Security (Additional Payments) Act 2023

2023 CHAPTER 7

Administration etc

7 Cooperation etc between the Secretary of State and HMRC

- (1) The Secretary of State and HMRC must cooperate in exercising their functions in relation to additional payments.
- (2) Section 3 of the Social Security Act 1998 (use of information) has effect—
 - (a) in relation to HMRC as it has effect in relation to the Secretary of State, and
 - (b) as if, in subsection (1A), the reference to social security included additional payments.
- (3) Section 127 of the Welfare Reform Act 2012 (information-sharing between Secretary of State and HMRC) has effect as if—
 - (a) functions of HMRC conferred by or under this Act were HMRC functions within the meaning of that section, and
 - (b) functions of the Secretary of State conferred by or under this Act were departmental functions within the meaning of that section.
- (4) Section 34 of the Scotland Act 2016 (information-sharing between the Secretary of State and the Scottish Ministers) has effect as if, in subsection (7), the reference to social security in the definition of “social security function” included additional payments.
- (5) Subsection (6) applies where—
 - (a) the Secretary of State or HMRC make a payment to a person in purported compliance with a duty in section 1,
 - (b) the person was entitled to receive an additional payment of an amount equal to that payment under a different duty in section 1 (“the applicable duty”), and
 - (c) the person does not receive the additional payment to which they are entitled under the applicable duty.

Changes to legislation: There are currently no known outstanding effects for the Social Security (Additional Payments) Act 2023, Section 7. (See end of Document for details)

- (6) The payment made in purported compliance with a duty in section 1 is to be treated as if it had been made in accordance with the applicable duty (and, accordingly, the payment is not recoverable on the grounds that it was not made in compliance with a duty in section 1).

Commencement Information

- II** S. 7 in force at Royal Assent, see [s. 12\(2\)](#)

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