

SCHEDULE 5
INFORMATION

Supply of information

1. In Part VII of the Administration Act, before section 116(1) (and the italic heading “Information held by tax authorities” preceding it) there is inserted—

“Information relating to, or required for purposes of, contributions, statutory sick pay or statutory maternity pay

Supply of contributions, etc. information held by Inland Revenue.

115D.—(1) This section applies to information which is held for the purposes of functions relating to contributions, statutory sick pay or statutory maternity pay—

- (a) by the Inland Revenue, or
- (b) by a person providing services to them, in connection with the provision of those services.

(2) Information to which this section applies may, and must if an authorised officer so requires, be supplied—

- (a) to the Department or the Secretary of State, or
- (b) to a person providing services to the Department or the Secretary of State,

for use for the purposes of functions relating to social security or child support.

(3) In subsection (2) “authorised officer” means an officer of the Department or the Secretary of State authorised for the purposes of this section by the Department or the Secretary of State.

Supply to Inland Revenue for purposes of contributions, etc. of information held by Department or Secretary of State.

115E.—(1) This section applies to information which is held for the purposes of functions relating to social security or child support—

- (a) by the Department or the Secretary of State, or
- (b) by a person providing services to the Department or the Secretary of State, in connection with the provision of those services.

(2) Information to which this section applies may, and must if an officer of the Inland Revenue authorised by the Inland Revenue for the purposes of this section so requires, be supplied—

- (a) to the Inland Revenue, or
- (b) to a person providing services to the Inland Revenue,

for use for the purposes of functions relating to contributions, statutory sick pay or statutory maternity pay.”.

(1) Section 116 was substituted by section 1(2) of the Social Security Administration (Fraud) Act 1997 (c. 47).