
STATUTORY INSTRUMENTS

2020 No. 276

**The Scotland Act 1998 (Transfer of Functions
to the Scottish Ministers etc.) Order 2020**

Information sharing: HMRC information

3. In section 127 of the Welfare Reform Act 2012⁽¹⁾ (information-sharing between Secretary of State and HMRC)—

(a) after subsection (2) insert—

“(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.”;

(b) in subsection (5)(a), after “(2)” insert “or (2A)”.

(1) 2012 c.5; section 127 is amended by the Childcare Payments Act 2014 (c.28), section 27(6)(b); there are other amendments that are not relevant to this Order.