



# Enterprise Act 2016

## 2016 CHAPTER 12

### PART 4

#### APPRENTICESHIPS

#### **26 Apprenticeships: information sharing**

- (1) After Part 1 of the Apprenticeships, Skills, Children and Learning Act 2009 (apprenticeships, study and training) insert—

#### **“PART 1A**

#### APPRENTICESHIPS: INFORMATION SHARING

#### *England*

#### **40A Sharing of information by HMRC and the Secretary of State**

- (1) HMRC may disclose information held by them to the Secretary of State for the purpose of the Secretary of State's functions in relation to English statutory apprenticeships.
- (2) The Secretary of State may disclose information to HMRC—
- for the purpose of requesting HMRC to disclose information under subsection (1), or
  - for another purpose connected with the Secretary of State's functions in relation to English statutory apprenticeships.
- (3) In this section “English statutory apprenticeships” means—
- approved English apprenticeships within the meaning given in section A1;

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*Changes to legislation: There are currently no known outstanding effects for the Enterprise Act 2016, Section 26. (See end of Document for details)*

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- (b) apprenticeships undertaken under apprenticeship agreements within the meaning given in section 32 that were entered into in connection with recognised English frameworks;
- (c) apprenticeships in relation to which alternative English completion arrangements apply under section 1(5);
- (d) apprenticeships undertaken under arrangements made in relation to England under section 2 of the Employment and Training Act 1973 that are identified by the person making them as arrangements for the provision of apprenticeships.

*Wales, Scotland and Northern Ireland*

#### 40B Sharing of information by HMRC and devolved authorities

- (1) HMRC may disclose information held by them—
  - (a) to a Welsh authority for the purpose of the authority's functions in relation to Welsh apprenticeships;
  - (b) to a Scottish authority for the purpose of the authority's functions in relation to Scottish apprenticeships;
  - (c) to a Northern Irish authority for the purpose of the authority's functions in relation to Northern Irish apprenticeships.
- (2) An authority mentioned in paragraph (a), (b) or (c) of subsection (1) may disclose information to HMRC—
  - (a) for the purpose of requesting HMRC to disclose information to the authority under subsection (1), or
  - (b) for another purpose connected with the authority's functions mentioned in subsection (1).
- (3) In this section—
  - “Northern Irish apprenticeships” means apprenticeships undertaken under arrangements made under section 1 of the Employment and Training Act (Northern Ireland) 1950 that are identified by the person making them as arrangements for the provision of apprenticeships;
  - “Northern Irish authority” means—
    - (a) a Northern Ireland department, and
    - (b) any body or other person that is prescribed, or of a prescribed description;
  - “Scottish apprenticeships” means apprenticeships undertaken under arrangements made—
    - (a) in relation to Scotland, under section 2 of the Employment and Training Act 1973, or
    - (b) under section 2(3) of the Enterprise and New Towns (Scotland) Act 1990,
 that are identified by the person making them as arrangements for the provision of apprenticeships;
  - “Scottish authority” means—
    - (a) the Scottish Ministers, and

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- (b) any body or other person that is prescribed, or of a prescribed description;  
“Welsh apprenticeships” means—
    - (a) apprenticeships undertaken under apprenticeship agreements within the meaning given in section 32 that were entered into in connection with recognised Welsh frameworks;
    - (b) apprenticeships in relation to which alternative Welsh completion arrangements apply under section 2(5);
    - (c) apprenticeships undertaken under arrangements made in relation to Wales under—
      - (i) section 2 of the Employment and Training Act 1973, or
      - (ii) section 17B of the Jobseekers Act 1995,that are identified by the person making them as arrangements for the provision of apprenticeships;“Welsh authority” means—
    - (a) the Welsh Ministers, and
    - (b) any body or other person that is prescribed, or of a prescribed description.
- (4) In subsection (3)—
- (a) the reference to a Northern Ireland department includes a reference to a person providing services to a Northern Ireland department;
  - (b) the reference to the Scottish Ministers includes a reference to a person providing services to the Scottish Ministers;
  - (c) the reference to the Welsh Ministers includes a reference to a person providing services to the Welsh Ministers.
- (5) Regulations under this section may amend the definition in subsection (3) of—
- (a) “Northern Irish apprenticeships”,
  - (b) “Scottish apprenticeships”, or
  - (c) “Welsh apprenticeships”.

### *General*

#### **40C Wrongful disclosure**

- (1) Information disclosed by HMRC under section 40A(1) or 40B(1) may not be disclosed by the recipient of the information to any other person without the consent of HMRC (except so far as permitted by section 40A(2) or 40B(2)).
- (2) If a person discloses, in contravention of subsection (1), any revenue and customs information relating to a person whose identity—
  - (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 that disclosure as it applies in relation to a disclosure of such information in contravention of section 20(9) of that Act.

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#### 40D Interpretation

(1) In this Part—

“HMRC” means the Commissioners for Her Majesty's Revenue and Customs;

“revenue and customs information relating to a person” has the same meaning as in section 19 of the Commissioners for Revenue and Customs Act 2005 (see section 19(2) of that Act).

(2) In this Part—

(a) references to HMRC include references to a person providing services to HMRC;

(b) references to the Secretary of State include references to a person providing services to the Secretary of State.

(3) Nothing in this Part affects any power to disclose information that exists apart from this Part.”

(2) In section 262(6) of that Act (orders and regulations subject to affirmative procedure) after paragraph (aa) insert—

“(aaa) regulations under section 40B;”.

(3) In section 268 of that Act (extent)—

(a) in subsection (2) (provisions extending to Scotland) for “Sections 40,” substitute “ Section 40, Part 1A, sections ”, and

(b) in subsection (3) (provisions extending to Northern Ireland) for “Sections”, in the first place, substitute “ Part 1A, sections ”.

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#### Commencement Information

**II** S. 26 in force at 4.7.2016 by S.I. 2016/695, art. 2(a)

**Changes to legislation:**

There are currently no known outstanding effects for the Enterprise Act 2016, Section 26.