DEREGULATION ACT 2015

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 5: English apprenticeships: disclosure of information

28. This section authorises the Commissioners for Her Majesty's Revenue and Customs and the Secretary of State to share information related to approved English apprenticeships with each other and with each other's service providers (if any). The Commissioners may disclose the information for the purpose of the relevant functions of the Secretary of State. The Secretary of State, or a person providing services to the Secretary of State, may disclose the information for the purpose of arrangements under section 4 or for making a request for the Commissioners to disclose information. There is provision to safeguard revenue and customs information relating to a person. If such information is disclosed without the Commissioners' consent section 19 of the Commissioners for Revenue and Customs Act 2005 (wrongful disclosure) applies to that disclosure.