



Social Security (Additional Payments) Act 2022

2022 CHAPTER 38

Administration etc

6 Administration of additional payments

- (1) For all purposes relating to the administration of an additional payment, any provision applying in relation to a social security benefit, child tax credit, working tax credit or disability benefit by reference to which that payment is made is to apply in relation to that payment as if that payment were a payment or award of the social security benefit, child tax credit, working tax credit or disability benefit in question.
- (2) The provision applied by subsection (1)—
 - (a) includes provision relating to overpayments and recovery, and appeals relating to overpayments and recovery (but not provision relating to appeals or reviews about entitlement to the social security benefit, tax credit or disability benefit in question), and
 - (b) is subject to any necessary modifications.
- (3) Subsection (1) has effect in relation to a payment made in purported compliance with a duty under section 1 ^[F1], 4 or 5] as if that payment were the additional payment which it purported to be.
- (4) Subsection (1) (including as it has effect as a result of subsection (3)) is subject to regulations made by the Secretary of State, the Treasury or HMRC under subsection (5).
- (5) The Secretary of State, the Treasury or HMRC may by regulations make provision, in relation to additional payments or payments purporting to be additional payments, applying or disapplying, with or without modifications, any provision applying in relation to a social security benefit, child tax credit, working tax credit or a disability benefit.

Changes to legislation: There are currently no known outstanding effects for the Social Security (Additional Payments) Act 2022, Cross Heading: Administration etc. (See end of Document for details)

- (6) The regulations may make provision having effect from the day on which this Act comes into force.

Textual Amendments

- F1** Words in s. 6(3) substituted (retrospective to 28.6.2022) by [Social Security \(Additional Payments\) Act 2023 \(c. 7\), s. 9\(1\)\(2\)](#)

Commencement Information

- II** S. 6 in force at Royal Assent, see [s. 11\(2\)](#)

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—
- in relation to HMRC as it has effect in relation to the Secretary of State, and
 - 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—
- functions of HMRC conferred by or under this Act were HMRC functions within the meaning of that section, and
 - 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—
- the Secretary of State or HMRC make a payment to a person in purported compliance with a duty in section 1 or 4,
 - the person was entitled to receive an additional payment of an amount equal to that payment under a different duty in section 1 or 4 (“the applicable duty”), and
 - the person does not receive the additional payment to which they are entitled under the applicable duty.
- (6) The payment made in purported compliance with a duty in section 1 or 4 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 or 4).

Commencement Information

- I2** S. 7 in force at Royal Assent, see [s. 11\(2\)](#)

Changes to legislation: There are currently no known outstanding effects for the Social Security (Additional Payments) Act 2022, Cross Heading: Administration etc. (See end of Document for details)

8 Payments to be disregarded for the purposes of tax and social security

No account is to be taken of an additional payment in considering a person's—

- (a) liability to tax,
- (b) entitlement to benefit under an enactment relating to social security (irrespective of the name or nature of the benefit), or
- (c) entitlement to a tax credit.

Commencement Information

I3 S. 8 in force at Royal Assent, see [s. 11\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Social Security (Additional Payments) Act 2022, Cross Heading: Administration etc.