

Status: Point in time view as at 31/01/2001.

Changes to legislation: Child Support Act 1991, SCHEDULE 2 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 2 **U.K.**

Section 14(4).

PROVISION OF INFORMATION TO SECRETARY OF STATE

Inland Revenue records

- 1 (1) This paragraph applies where the Secretary of State or the Department of Health and Social Services for Northern Ireland requires information for the purpose of tracing—
- (a) the current address of [^{F1}an absent parent][^{F1}a non-resident parent] ; or
 - (b) the current employer of [^{F1}an absent parent][^{F1}a non-resident parent].
- (2) In such a case, no obligation as to secrecy imposed by statute or otherwise on a person employed in relation to the Inland Revenue shall prevent any information obtained or held in connection with the assessment or collection of income tax from being disclosed to —
- (a) the Secretary of State;
 - (b) the Department of Health and Social Services for Northern Ireland; or
 - (c) an officer of either of them authorised to receive such information in connection with the operation of this Act or of any corresponding Northern Ireland legislation.
- (3) This paragraph extends only to disclosure by or under the authority of the Commissioners of Inland Revenue.
- (4) Information which is the subject of disclosure to any person by virtue of this paragraph shall not be further disclosed to any person except where the further disclosure is made—
- (a) to a person to whom disclosure could be made by virtue of sub-paragraph (2); or
 - (b) for the purposes of any proceedings (civil or criminal) in connection with the operation of this Act or of any corresponding Northern Ireland legislation.

Textual Amendments

F1 Words in Act substituted (31.1.2001 for specified purposes, 3.3.2003 for specified purposes) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), s. 86(1)(a)(2), [Sch. 3 para. 11\(2\)](#) (with s. 83(6)); S.I. 2000/3354, art. 2(1)(b); S.I. 2003/192, art. 3, Sch.

- [^{F2}1A (1) This paragraph applies to any information which—
- (a) relates to any earnings or other income of [^{F1}an absent parent][^{F1}a non-resident parent] in respect of a tax year in which he is or was a self-employed earner, and

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- (b) is required by the Secretary of State or the Department of Health and Social Services for Northern Ireland for any purposes of this Act [^{F3}or any corresponding Northern Ireland legislation].
- (2) No obligation as to secrecy imposed by statute or otherwise on a person employed in relation to the Inland Revenue shall prevent any such information obtained or held in connection with the assessment or collection of income tax from being disclosed to—
 - (a) the Secretary of State;
 - (b) the Department of Health and Social Services for Northern Ireland; or
 - (c) an officer of either of them authorised to receive such information in connection with the operation of this Act [^{F3}or any corresponding Northern Ireland legislation].
- (3) This paragraph extends only to disclosure by or under the authority of the Commissioners of Inland Revenue.
- (4) Information which is the subject of disclosure to any person by virtue of this paragraph shall not be further disclosed to any person except where the further disclosure is made—
 - (a) to a person to whom disclosure could be made by virtue of sub-paragraph (2); or
 - (b) for the purposes of any proceedings (civil or criminal) in connection with the operation of this Act [^{F4}or any corresponding Northern Ireland legislation].
- (5) For the purposes of this paragraph “self-employed earner” and “tax year” have the same meaning as in Parts I to VI of the Social Security Contributions and Benefits Act 1992 [^{F5}or, in relation to Northern Ireland, the Social Security Contributions and Benefits (Northern Ireland) Act 1992].

Textual Amendments

F1 Words in Act substituted (31.1.2001 for specified purposes, 3.3.2003 for specified purposes) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), s. 86(1)(a)(2), [Sch. 3 para. 11\(2\)](#) (with s. 83(6)); [S.I. 2000/3354](#), art. 2(1)(b); [S.I. 2003/192](#), art. 3, Sch.

F2 Sch. 2 para. 1A inserted (11.11.1999) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), [ss. 80](#), 89(4)(d)

F3 Words in Sch. 2 para. 1A(1)(2) added (N.I.) (1.12.1999) by [The Welfare Reform and Pensions \(Northern Ireland\) Order 1999 \(S.I. 1999/3147\)](#), arts. 1(4)(e), [71\(2\)](#)

F4 Words in Sch. 2 para. 1A(4) added (N.I.) (1.12.1999) by [The Welfare Reform and Pensions \(Northern Ireland\) Order 1999 \(S.I. 1999/3147\)](#), arts. 1(4)(e), [71\(2\)](#)

F5 Words in Sch. 2 para. 1A(5) added (N.I.) (1.12.1999) by [The Welfare Reform and Pensions \(Northern Ireland\) Order 1999 \(S.I. 1999/3147\)](#), arts. 1(4)(e), [71\(3\)](#)

Local authority records

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Textual Amendments

F6 Sch. 2 para. 2 repealed (8.9.1998) by [Social Security Act 1998 \(c. 14\)](#), s. 87(2), [Sch. 7 para. 49](#), [Sch. 8](#); [S.I. 1998/2209](#), art. 2, [Sch. Pt. 1](#)

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