

*Status: Point in time view as at 18/04/2005.*

*Changes to legislation: Child Support Act 1991, Paragraph 1 is up to date with all changes known to be in force on or before 11 August 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

#### 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 [<sup>F1</sup>a non-resident parent]; or
  - (b) the current employer of [<sup>F1</sup>a non-resident parent].
- (2) In such a case, no obligation as to secrecy imposed by statute or otherwise on [<sup>F2</sup>a Revenue and Customs official] 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 [<sup>F3</sup>the Commissioners for Her Majesty’s Revenue and Customs].
- (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** Words in [Sch. 2](#) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 42\(a\)](#); S.I. 2005/1126, art. 2(2)(h)
- F3** Words in [Sch. 2](#) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 42\(b\)](#); S.I. 2005/1126, art. 2(2)(h)

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