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Changes to legislation: Tax Credits Act 2002, SCHEDULE 5 is up to date with all changes known to be in force on or before 24 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 5

Section 59

USE AND DISCLOSURE OF INFORMATION

Powers to use information

- 1 Information which is held for the purposes of any functions relating to tax credits, child benefit or guardian's allowance—
- (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services,
- may be used, or supplied to any person providing services to the Board, for the purposes of, or for any purposes connected with, the exercise of any such functions.

Commencement Information

- I1** Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

- 2 (1) Information which is held for the purposes of any functions relating to tax credits, child benefit or guardian's allowance—
- (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services,
- may be used, or supplied to any person providing services to the Board, for the purposes of, or for any purposes connected with, the exercise of any other functions of the Board.
- (2) Information which is held for the purposes of any functions other than those relating to tax credits, child benefit or guardian's allowance—
- (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services,
- may be used, or supplied to any person providing services to the Board, for the purposes of, or for any purposes connected with, the exercise of any functions of the Board relating to tax credits, child benefit or guardian's allowance.

Commencement Information

- I2** Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

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- 3 (1) Information which is held for the purposes of any functions relating to social security (including child benefit and guardian’s allowance) or tax credits—
- (a) by the Secretary of State or the Northern Ireland Department, or
 - (b) by a person providing services to the Secretary of State or the Northern Ireland Department, in connection with the provision of those services,
- may be used, or supplied to any person providing services to the Secretary of State or the Northern Ireland Department, for the purposes of, or for any purposes connected with, the exercise of any functions under relevant regulations.
- (2) In this paragraph “relevant regulations” are regulations made under—
- (a) section 4, 6 or 58 of this Act,
 - (b) section 5 of the Social Security Administration Act 1992 (c. 5), or
 - (c) section 5 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8).

Commencement Information

I3 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

Exchange of information between Board and Secretary of State or Northern Ireland Departments

- 4 (1) This paragraph applies to information which is held for the purposes of functions relating to tax credits, child benefit or guardian’s allowance—
- (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services.
- (2) Information to which this paragraph applies may be supplied—
- (a) to the Secretary of State or the Northern Ireland Department, or
 - (b) to a person providing services to the Secretary of State or the Northern Ireland Department,
- for use for the purposes of functions relating to social security, child support or war pensions or for such purposes relating to evaluation or statistical studies as may be prescribed.
- (3) An authorised officer may require information to which this paragraph applies to be supplied—
- (a) to the Secretary of State or the Northern Ireland Department, or
 - (b) to a person providing services to the Secretary of State or the Northern Ireland Department,
- for use for the purposes of functions relating to social security or child support.
- (4) In sub-paragraph (3) “authorised officer” means an officer of the Secretary of State or the Northern Ireland Department authorised for the purposes of this paragraph by the Secretary of State or the Northern Ireland Department.
- (5) In this paragraph “war pension” has the meaning given by section 25(4) of the Social Security Act 1989 (c. 24).

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Commencement Information

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- 5
- (1) This paragraph applies to information which is held for the purposes of functions relating to tax credits, child benefit or guardian’s allowance—
 - (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services.
 - (2) Information to which this paragraph applies may be supplied—
 - (a) to the Secretary of State or the Department for Employment and Learning in Northern Ireland, or
 - (b) to a person providing services to the Secretary of State or that Department, for use for the purposes of such functions relating to employment or training as may be prescribed.

Commencement Information

I5 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

- 6
- (1) This paragraph applies to information which is held for the purposes of functions relating to social security, child support, war pensions, employment or training—
 - (a) by the Secretary of State or the Northern Ireland Department or the Department for Employment and Learning in Northern Ireland, or
 - (b) by a person providing services to the Secretary of State or either of those Departments, in connection with the provision of those services.
 - (2) Information to which this paragraph applies may be supplied—
 - (a) to the Board, or
 - (b) to a person providing services to the Board, for use for the purposes of functions relating to tax credits, child benefit or guardian’s allowance.
 - (3) The Board may require information to which this paragraph applies to be so supplied if the information is held for the purposes of functions relating to social security or child support.
 - (4) In this paragraph “war pension” has the meaning given by section 25(4) of the Social Security Act 1989.

Commencement Information

I6 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

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Exchange of information between Board and authorities administering certain benefits

- 7 (1) This paragraph applies to information which is held for the purposes of functions relating to tax credits, child benefit or guardian’s allowance—
- (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services.
- (2) Information to which this paragraph applies may be supplied by or under the authority of the Board—
- (a) to an authority administering housing benefit or council tax benefit, or
 - (b) to a person authorised to exercise any function of such an authority relating to such a benefit,
- for use in the administration of such a benefit.
- (3) Information supplied under this paragraph is not to be supplied by the recipient to any other person or body unless it is supplied—
- (a) to a person to whom the information could be supplied directly by or under the authority of the Board,
 - (b) for the purposes of any civil or criminal proceedings relating to the Social Security Contributions and Benefits Act 1992 (c. 4), the Social Security Administration Act 1992 (c. 5) or the Jobseekers Act 1995 (c. 18) or to any provision of Northern Ireland legislation corresponding to any of them, or
 - (c) under paragraph 8 below.

Commencement Information

I7 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

- 8 (1) The Board may require—
- (a) an authority administering housing benefit or council tax benefit, or
 - (b) a person authorised to exercise any function of such an authority relating to such a benefit,
- to supply benefit administration information held by the authority or other person to, or to a person providing services to, the Board for use for any purpose relating to tax credits, child benefit or guardian’s allowance.
- (2) In sub-paragraph (1) “benefit administration information”, in relation to an authority or other person, means any information which is relevant to the exercise of any function relating to housing benefit or council tax benefit by the authority or other person.

Commencement Information

I8 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

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Provision of information by Board for health purposes

- 9 (1) This paragraph applies to information which is held for the purposes of functions relating to tax credits, child benefit or guardian's allowance—
- (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services.
- (2) Information to which this paragraph applies may be supplied—
- (a) to the Secretary of State, the National Assembly for Wales, the Scottish Ministers or the Department of Health, Social Services and Public Safety in Northern Ireland, or
 - (b) to persons providing services to, or exercising functions on behalf of, the Secretary of State, the National Assembly for Wales, the Scottish Ministers or that Department,
- for use for the purposes of such functions relating to health as may be prescribed.
- (3) Information supplied under this paragraph is not to be supplied by the recipient to any other person or body unless it is supplied—
- (a) to a person to whom the information could be supplied directly by or under the authority of the Board, or
 - (b) for the purpose of civil or criminal proceedings,
- and is not to be so supplied in those circumstances without the authority of the Board.
- (4) A person commits an offence if he discloses information supplied to him under this paragraph unless the disclosure is made—
- (a) in accordance with sub-paragraph (3),
 - (b) in accordance with an enactment or an order of a court,
 - (c) with consent given by or on behalf of the person to whom the information relates, or
 - (d) in such a way as to prevent the identification of the person to whom it relates.
- (5) It is a defence for a person charged with an offence under sub-paragraph (4) to prove that he reasonably believed that his disclosure was lawful.
- (6) A person guilty of an offence under sub-paragraph (4) is liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both, or
 - (b) on summary conviction, to imprisonment for a term not exceeding six months, to a fine not exceeding the statutory maximum or to both.

Commencement Information

19 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

Provision of information by Board for education purposes

- 10 (1) This paragraph applies to information which is held for the purposes of functions relating to child benefit or guardian's allowance—

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- (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services.
- (2) Information to which this paragraph applies may be supplied to any civil servant or other person for the purpose of such functions relating to the provision of services of the kind mentioned in section 114(1) of the Learning and Skills Act 2000 (c. 21) (provision of services to encourage, enable or assist participation by young persons in education or training) as may be prescribed.
- (3) Information supplied under this paragraph is not to be supplied by the recipient to any other person or body unless it is supplied—
- (a) to a person to whom the information could be supplied directly by or under the authority of the Board, or
 - (b) for the purpose of civil or criminal proceedings,
- and is not to be so supplied in those circumstances without the authority of the Board.
- (4) A person commits an offence if he discloses information supplied to him under this paragraph unless the disclosure is made—
- (a) in accordance with sub-paragraph (3),
 - (b) in accordance with an enactment or an order of the court,
 - (c) with consent given by or on behalf of the person to whom the information relates, or
 - (d) in such a way as to prevent the identification of the person to whom it relates.
- (5) It is a defence for a person charged with an offence under sub-paragraph (4) to prove that he reasonably believed that his disclosure was lawful.
- (6) A person guilty of an offence under sub-paragraph (4) is liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both, or
 - (b) on summary conviction, to imprisonment for a term not exceeding six months, to a fine not exceeding the statutory maximum or to both.

Commencement Information

I10 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

VALID FROM 15/11/2004

Provision of information by Board for purposes relating to welfare of children

- [^{F1}10A(1) This paragraph applies to information, other than information relating to a person's income, which is held for the purposes of functions relating to tax credits, child benefit or guardian's allowance—
- (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services.

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- (2) Information to which this paragraph applies may be supplied to—
 - (a) a local authority in England and Wales for use for the purpose of any enquiry or investigation under Part 5 of the Children Act 1989 relating to the welfare of a child;
 - (b) a local authority in Scotland for use for the purpose of any enquiry or investigation under Chapter 3 of Part 2 of the Children (Scotland) Act 1995 relating to the welfare of a child;
 - (c) an authority in Northern Ireland for use for the purpose of any enquiry or investigation under Part 6 of the Children (Northern Ireland) Order 1995 (S.I. 1995/755 (N.I.2)) relating to the welfare of a child.
- (3) Information supplied under this paragraph is not to be supplied by the recipient to any other person or body unless it is supplied—
 - (a) for the purpose of any enquiry or investigation referred to in sub-paragraph (2) above,
 - (b) for the purpose of civil or criminal proceedings, or
 - (c) where paragraph (a) or (b) does not apply, to a person to whom the information could be supplied directly by or under the authority of the Board.
- (4) Information may not be supplied under sub-paragraph (3)(b) or (c) without the authority of the Board.
- (5) A person commits an offence if he discloses information supplied to him under this paragraph unless the disclosure is made—
 - (a) in accordance with sub-paragraph (3),
 - (b) in accordance with an enactment or an order of a court,
 - (c) with consent given by or on behalf of the person to whom the information relates, or
 - (d) in such a way as to prevent the identification of the person to whom it relates.
- (6) It is a defence for a person charged with an offence under sub-paragraph (5) to prove that he reasonably believed that his disclosure was lawful.
- (7) A person guilty of an offence under sub-paragraph (5) is liable—
 - (a) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both;
 - (b) on summary conviction in England and Wales, to imprisonment for a term not exceeding twelve months, to a fine not exceeding the statutory maximum or to both;
 - (c) on summary conviction in Scotland or Northern Ireland, to imprisonment for a term not exceeding six months, to a fine not exceeding the statutory maximum or to both.
- (8) In sub-paragraph (2) “child” means a person under the age of eighteen and—
 - (a) in paragraph (a), “local authority” has the meaning given by section 105(1) of the Children Act 1989;
 - (b) in paragraph (b), “local authority” has the meaning given by section 93(1) of the Children (Scotland) Act 1995; and

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(c) in paragraph (c), “authority” has the meaning given by Article 2 of the Children (Northern Ireland) Order 1995 (S.I. 1995/755 (N.I.2)).

(9) The reference to an enactment in sub-paragraph (5)(b) includes a reference to an enactment comprised in, or in an instrument made under, an Act of the Scottish Parliament.]

Textual Amendments

F1 Sch. 5 para. 10A inserted (15.11.2004) by [Children Act 2004 \(c. 31\)](#), **ss. 63, 67(7)(k)**

Unauthorised disclosure of information

11 (1) Section 182 of the Finance Act 1989 (c. 26) (disclosure of information) is amended as follows.

(2) In subsection (1)—

(a) after “tax functions” continue to insert “ , tax credit functions ”, and

(b) for paragraph (aa) substitute—

“(aa) to a tax credit in respect of any identifiable person.”.

(3) For subsection (2AA) substitute—

“(2ZA) In this section “tax credit functions” means the functions relating to tax credits—

(a) of the Board,

(b) of any person carrying out the administrative work of the General Commissioners or the Special Commissioners, and

(c) of any other person providing, or employed in the provision of, services to the Board or to any person mentioned in paragraph (b) above.”

(4) In subsection (2A), after “contributions,” insert “ child benefit, guardian’s allowance, ”.

(5) In subsection (4)—

(a) in paragraph (b), after “tax functions” continue to insert “ , tax credit functions ”,

(b) in paragraph (c), after “tax functions” continue to insert “ , tax credit functions ”,

(c) for sub-paragraph (ia) of that paragraph substitute—

“(ia) to a tax credit in respect of any identifiable person,”,

and

(d) in sub-paragraph (iii) of that paragraph, after “to” insert “ child benefit, guardian’s allowance, ”.

(6) In subsection (5)(b), for “ , to working families tax credit or disabled person’s tax credit” substitute “ or to a tax credit ”.

(7) In subsection (10), after “1989,” insert—

““tax credit” means a tax credit under the Tax Credits Act 2002,”.

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Consequential amendments

- 12 In—
- (a) section 122(1)(a) of the Social Security Administration Act 1992 (c. 5), and
 - (b) section 116(1)(a) of the Social Security Administration (Northern Ireland) Act 1992 (c. 8),
- (supply of information held by tax authorities for fraud prevention and verification), for “or paragraph 2 of Schedule 5 to the Tax Credits Act 1999” substitute “ or paragraph 4 of Schedule 5 to the Tax Credits Act 2002 ”.

Commencement Information

- I12** Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

- 13 In section 110(5A) of the Finance Act 1997 (c. 16) (obtaining by Board and Commissioners of Customs and Excise of information from social security authorities), for “paragraph 3 of Schedule 5 to the Tax Credits Act 1999 (supply to Inland Revenue for purposes of tax credit of information so held)” substitute “ paragraph 6 of Schedule 5 to the Tax Credits Act 2002 (supply to Inland Revenue for purposes of tax credit, child benefit or guardian’s allowance of information so held) ”.

Commencement Information

- I13** Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

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