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STATUTORY INSTRUMENTS

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**2003 No. 2041**

**TAX CREDITS**

**The Tax Credits (Provision of Information) (Function  
Relating to Employment and Training) Regulations 2003**

<i>Made</i>	- - - -	<i>6th August 2003</i>
<i>Laid before Parliament</i>		<i>8th August 2003</i>
<i>Coming into force</i>	- -	<i>29th August 2003</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 65(2) and 67 of, and paragraph 5(2) of Schedule 5 to, the Tax Credits Act 2002<sup>(1)</sup>, hereby make the following Regulations:

**Citation, commencement and extent**

1.—(1) These Regulations may be cited as the Tax Credits (Provision of Information) (Function Relating to Employment and Training) Regulations 2003 and shall come into force on 29th August 2003.

(2) These Regulations do not extend to Northern Ireland.

**Prescribed function relating to employment and training**

2.—(1) The function specified in paragraph (2) is prescribed for the purposes of paragraph 5 of Schedule 5 to the Tax Credits Act 2002 (provision of information by the Board of Inland Revenue for employment and training purposes).

(2) The function specified in this paragraph is the operation of the Employment Retention and Advancement Scheme, that is to say the scheme for assisting persons to improve their job retention or career advancement, established by the Secretary of State under section 2 of the Employment and Training Act 1973<sup>(2)</sup>.

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(1) 2002 c. 21.

(2) 1973 c. 50. This section was substituted by section 25(1) of the Employment Act 1988 (c. 19).

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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6th August 2003

*Nick Montagu*  
*Helen Ghosh*  
Two of the Commissioners of Inland Revenue

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Paragraph 5 of Schedule 5 to the Tax Credits Act 2002 (c. 21) enables information relating to tax credits, child benefit or guardian's allowance to be provided by the Board of Inland Revenue to the Secretary of State for the purposes of such functions relating to employment and training as may be prescribed. These regulations prescribe one such function.

Regulation 1 provides for the citation, commencement and extent of these Regulations.

Regulation 2 prescribes the function relating to employment and training.