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STATUTORY INSTRUMENTS

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**2005 No. 66**

**TAX CREDITS**

**The Tax Credits (Provision of Information) (Function  
Relating to Employment and Training) Regulations 2005**

<i>Made</i>	- - - -	<i>17th January 2005</i>
<i>Laid before House of Commons</i>		
	- - - -	<i>18th January 2005</i>
<i>Coming into force</i>	- -	<i>8th February 2005</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>, make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Tax Credits (Provision of Information) (Function Relating to Employment and Training) Regulations 2005 and shall come into force on 8th February 2005.

**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 evaluation of, and research in relation to, the employment and training programmes administered —

- (a) in Great Britain, by the Department for Work and Pensions; or
- (b) in Northern Ireland, the Department for Employment and Learning.

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**Status:** This is the original version (as it was originally made).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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17th January 2005

*Ann Chant*  
*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 or the Department for Employment and Learning in Northern Ireland 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 citation and commencement.

Regulation 2 prescribes the function relating to employment and training.

These Regulations do not impose new costs on business.