

EXPLANATORY NOTE

(This note is not part of the Regulations)

Paragraph 4 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 purposes relating to evaluation or statistical studies as may be prescribed. These regulations prescribe such purposes.

Regulation 1 provides for the citation, commencement and extent.

Regulation 2 prescribes the purposes relating to evaluation and statistical studies, namely the conduct of studies on the education of children under 17 and the provision and use of child care.