

*Status: Point in time view as at 05/04/1993.*

*Changes to legislation: Child Support Act 1991, SCHEDULE 2 is up to date with all changes known to be in force on or before 04 June 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

Section 14(4).

#### 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 an absent parent; or
  - (b) the current employer of an absent parent.
- (2) In such a case, no obligation as to secrecy imposed by statute or otherwise on a person employed in relation to the Inland Revenue 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 the Commissioners of Inland Revenue.
- (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.

##### *Local authority records*

- 2 (1) This paragraph applies where—
- (a) the Secretary of State requires relevant information in connection with the discharge by him, or by any child support officer, of functions under this Act; or
  - (b) the Department of Health and Social Services for Northern Ireland requires relevant information in connection with the discharge of any functions under any corresponding Northern Ireland legislation.
- (2) The Secretary of State may give a direction to the appropriate authority requiring them to give him such relevant information in connection with any housing benefit

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or [<sup>F1</sup>council tax benefit] to which an absent parent or person with care is entitled as the Secretary of State considers necessary in connection with his determination of—

- (a) that person’s income of any kind;
- (b) the amount of housing costs to be taken into account in determining that person’s income of any kind; or
- (c) the amount of that person’s protected income.

(3) The Secretary of State may give a similar direction for the purposes of enabling the Department of Health and Social Services for Northern Ireland to obtain such information for the purposes of any corresponding Northern Ireland legislation.

(4) In this paragraph—

“appropriate authority” means—

- (a) in relation to housing benefit, the housing or local authority concerned; and
- (b) in relation to [<sup>F2</sup>council tax benefit, the billing authority] or, in Scotland, the levying authority; and

“relevant information” means information of such a description as may be prescribed.

#### **Textual Amendments**

**F1** Words in [Sch. 2 para. 2\(2\)](#) substituted (E.W.S.) (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\)](#), ss. 117(1), 119(2), [Sch. 13 para. 94\(a\)](#) (with s. 118(1)(2)(4)); S.I. 1993/194, [art.2](#).

**F2** Words in [Sch. 2 para. 2\(4\)](#) substituted (E.W.S.) (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\)](#), ss. 117(1), 119(2), [Sch. 13 para. 94\(b\)](#) (with s. 118(1)(2)(4)); S.I. 1993/194, [art.2](#).

#### **Commencement Information**

**I1** [Sch. 2 para. 2](#) wholly in force; [para. 2](#) not in force at Royal Assent see [s. 58\(2\)](#); [para. 2\(4\)](#) in force at 17.6.1992 by S.I. 1992/1431, [art. 2](#), [Sch.](#); [para. 2](#) in force in so far as not already in force at 5.4.1993 by S.I. 1992/2644, [art. 2](#)

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