

*These notes refer to the Tax Credits Act 1999 (c.10)
which received Royal Assent on 30 June 1999*

TAX CREDITS ACT 1999

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 12: Disclosure of information

Section 12(1) provides that the Inland Revenue's general restrictions on disclosure of information apply to the Inland Revenue's tax credit functions. The rest of the section gives the detailed amendments needed to the disclosure provisions.

Section 12(2) amends subsection (1) of s.182 of the Finance Act 1989 ("FA 1989"), to provide for it to be an offence to disclose information in respect of any identifiable person which is held or has been held in the exercise of functions relating to WFTC/DPTC, in addition to the current provision referring to tax functions.

Section 12(3) adds a new subsection (2AA) to s.182 of FA 1989 to specify that tax credit functions refers to the functions of working families' tax credit and disabled person's tax credit.

Section 12(4) amends s.182(4) of FA 1989 to provide that it is also an offence to disclose information relating to the tax credits held by the National Audit Office and the Parliamentary Commissioner for Administration in the exercise of their functions.

Section 12(5) amends s.182(5) of FA 1989 to provide that it is not an offence to disclose WFTC/DPTC information with the consent of the person to whom the information refers.

Section 12(6) provides for Schedule 5 to have effect. This deals with the use and exchange of information