

## SCHEDULES

### SCHEDULE 5

#### USE AND EXCHANGE OF INFORMATION

##### *Powers of Board to use information*

- 1 (1) Information which is held—
- (a) by the Board; or
  - (b) by a person providing services to the Board, in connection with the provision of those services,
- for the purposes of any functions relating to tax credit may be used for the purposes of, or for any purposes connected with, the exercise of any such functions, and may be supplied to any person providing services to the Board for those purposes.
- (2) Information which is held—
- (a) by the Board; or
  - (b) by a person providing services to the Board, in connection with the provision of those services,
- for the purposes of any functions specified in either paragraph of sub-paragraph (3) below may be used for the purposes of, or for any purposes connected with, the exercise of any functions specified in the other paragraph of that sub-paragraph, and may be supplied to any person providing services to the Board for those purposes.
- (3) The functions referred to in sub-paragraph (2) above are—
- (a) functions relating to tax credit; and
  - (b) functions relating to tax, contributions, statutory sick pay or statutory maternity pay and functions under Part III of the Pension Schemes Act 1993 (certification of pension schemes etc.) or Part III of the Pension Schemes (Northern Ireland) Act 1993 (corresponding provision for Northern Ireland).
- (4) In this paragraph “contributions” means contributions under Part I of the Social Security Contributions and Benefits Act 1992 or Part I of the Social Security Contributions and Benefits (Northern Ireland) Act 1992.