

Status: Point in time view as at 24/06/2013.

Changes to legislation: Tax Credits Act 2002, Paragraph 10A is up to date with all changes known to be in force on or before 31 July 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 5

USE AND DISCLOSURE OF INFORMATION

Provision of information by Board for purposes relating to welfare of children

- [^{F1}10A(1) This paragraph applies to information, other than information relating to a person's income, which is held for the purposes of functions relating to tax credits, child benefit or guardian's allowance—
- (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services.
- (2) Information to which this paragraph applies may be supplied to—
- (a) a local authority in England and Wales for use for the purpose of any enquiry or investigation under Part 5 of the Children Act 1989 relating to the welfare of a child;
 - (b) a local authority in Scotland for use for the purpose of any enquiry or investigation under Chapter 3 of Part 2 of the Children (Scotland) Act 1995 [^{F2}, or Part 5, 6, 13 or 14 of the Children's Hearings (Scotland) Act 2011,] relating to the welfare of a child;
 - (c) an authority in Northern Ireland for use for the purpose of any enquiry or investigation under Part 6 of the Children (Northern Ireland) Order 1995 (S.I. 1995/755 (N.I.2)) relating to the welfare of a child.
- (3) Information supplied under this paragraph is not to be supplied by the recipient to any other person or body unless it is supplied—
- (a) for the purpose of any enquiry or investigation referred to in sub-paragraph (2) above,
 - (b) for the purpose of civil or criminal proceedings, or
 - (c) where paragraph (a) or (b) does not apply, to a person to whom the information could be supplied directly by or under the authority of the Board.
- (4) Information may not be supplied under sub-paragraph (3)(b) or (c) without the authority of the Board.
- (5) A person commits an offence if he discloses information supplied to him under this paragraph unless the disclosure is made—
- (a) in accordance with sub-paragraph (3),
 - (b) in accordance with an enactment or an order of a court,
 - (c) with consent given by or on behalf of the person to whom the information relates, or
 - (d) in such a way as to prevent the identification of the person to whom it relates.

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- (6) It is a defence for a person charged with an offence under sub-paragraph (5) to prove that he reasonably believed that his disclosure was lawful.
- (7) A person guilty of an offence under sub-paragraph (5) is liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both;
 - (b) on summary conviction in England and Wales, to imprisonment for a term not exceeding twelve months, to a fine not exceeding the statutory maximum or to both;
 - (c) on summary conviction in Scotland or Northern Ireland, to imprisonment for a term not exceeding six months, to a fine not exceeding the statutory maximum or to both.
- (8) In sub-paragraph (2) “ child ” means a person under the age of eighteen and—
- (a) in paragraph (a), “ local authority ” has the meaning given by section 105(1) of the Children Act 1989;
 - (b) in paragraph (b), “ local authority ” has the meaning given by section 93(1) of the Children (Scotland) Act 1995; and
 - (c) in paragraph (c), “ authority ” has the meaning given by Article 2 of the Children (Northern Ireland) Order 1995 (S.I. 1995/755 (N.I.2)).
- (9) The reference to an enactment in sub-paragraph (5)(b) includes a reference to an enactment comprised in, or in an instrument made under, an Act of the Scottish Parliament.]

Textual Amendments

- F1** Sch. 5 para. 10A inserted (15.11.2004) by [Children Act 2004 \(c. 31\)](#), **ss. 63, 67(7)(k)**
- F2** Words in Sch. 5 para. 10A(2)(b) inserted (24.6.2013) by [The Children’s Hearings \(Scotland\) Act 2011 \(Consequential and Transitional Provisions and Savings\) Order 2013 \(S.I. 2013/1465\)](#), art. 1(2), **Sch. 1 para. 8**

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