

*Status: Point in time view as at 01/08/2002.*

*Changes to legislation: Tax Credits Act 2002, Paragraph 2 is up to date with all changes known to be in force on or before 08 August 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

- 2 (1) Information which is held for the purposes of any 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,
- may be used, or supplied to any person providing services to the Board, for the purposes of, or for any purposes connected with, the exercise of any other functions of the Board.
- (2) Information which is held for the purposes of any functions other than those 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,
- may be used, or supplied to any person providing services to the Board, for the purposes of, or for any purposes connected with, the exercise of any functions of the Board relating to tax credits, child benefit or guardian's allowance.

#### Commencement Information

- II** [Sch. 5](#) wholly in force at 1.4.2003; [Sch. 5](#) not in force at Royal Assent, see [s. 61](#); [Sch. 5](#) in force for certain purposes at 1.8.2002 by [S.I. 2002/1727](#), [art. 2](#); [Sch. 5](#) in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by [S.I. 2003/392](#), [art. 2](#)

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