

*These notes refer to the Tax Credits Act 2002  
(c.21) which received Royal Assent on 8 July 2002*

# **TAX CREDITS ACT 2002**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 2: Child Benefit and Guardian's Allowance**

##### ***Section 53: General functions of Board***

186. **Section 53** brings child benefit and guardian's allowance under the care and management of the Board. Child benefit and guardian's allowance are also brought within the definition of 'inland revenue' as set out in the Inland Revenue Regulation Act 1890.
187. This section also provides for the Board to appoint staff to operate, pay and account for child benefit and guardian's allowance and sets out the accounting requirements (*subsections (3) and (4)*). The Board will be required separately to identify the amounts of child benefit and guardian's allowance paid out in any period, the costs of operating each system and amounts received in respect of those benefits.
188. In addition, this section makes similar provision in relation to the declaration of secrecy made by members of Inland Revenue staff and the General and Special Commissioners under the Taxes Management Act 1970 as is made by section 2(6) (*subsection (5)*).