

**EXPLANATORY MEMORANDUM RELATING TO THE  
TAX CREDITS (PROVISION OF INFORMATION) (EVALUATION AND STATISTICAL  
STUDIES) (NORTHERN IRELAND) REGULATIONS 2004 No. 1414**

1. This explanatory memorandum has been prepared by the Commissioners of Inland Revenue and is laid before Parliament by Command of Her Majesty.

This memorandum contains information for the Joint Committee on Statutory Instruments.

**2. Description**

2.1 These regulations prescribe purposes relating to evaluation or statistical studies for which the Inland Revenue may provide information relating to tax credits, child benefit or guardian's allowance to the Department for Social Development in Northern Ireland or to a person providing services to that Department.

2.2 The regulations state that information may be provided for the purposes of studies relating to children and young persons under 18 years covering community relations, education and employment.

**3. Matters of special interest to the Joint Committee on Statutory Instruments**

3.1 None.

**4. Legislative Background**

4.1 Paragraph 4 of Schedule 5 to the Tax Credits Act 2002 provides that information held by

- the Board of Inland Revenue for the purposes of functions relating to tax credits, child benefit or guardian's allowance or by
- a person providing services to the Board in connection with the provision of those services

may be provided by the Inland Revenue to

- the Northern Ireland Department or to
- a person providing services to that Department

for such purposes relating to evaluation or statistical studies as may be prescribed.

4.2 Section 67 of the Tax Credits Act 2002 defines "the Northern Ireland Department" as "the Department for Social Development in Northern Ireland".

**5. Extent**

5.1 This instrument applies only to Northern Ireland.

**6. Policy background**

6.1 It is policy to provide information to other government departments in accordance with the statutory gateways where to do so

- does not adversely affect the work of the Inland Revenue,
- makes economic sense and
- provides joined up government..

6.2 The Department for Social Development in Northern Ireland has asked the Inland Revenue to supply the names and addresses of 16-year olds from the Child Benefit register. This is to enable ARK - the Northern Ireland Social and Political Archive (an initiative set up by the University of Ulster and the Queens University Belfast to collect and make social science information on Northern Ireland widely available) to conduct the annual Northern Ireland Young Life and Times Survey in June. The survey helps the Northern Ireland Departments to develop, monitor and evaluate policies and strategies relating to community relations, education and employment. This Statutory Instrument will allow the Inland Revenue to supply the names and addresses to the Department for Social Development who will mail out the questionnaires which will be returned directly by those who choose to reply, to a fieldwork agency acting for ARK. To maintain the anonymity of each participant the questionnaire contains a check digit and a unique identifier in place of their name and address.

6.3 It seems likely that there will be an ongoing need for various evaluation or statistical studies of children and young persons (under 18 years) in Northern Ireland relating to community relations, education or employment. This Statutory Instrument will enable the Inland Revenue, with the Paymaster General's prior agreement, to supply information for such studies to the Department for Social Development or persons providing services to that department without the need for further Statutory Instruments.

## **7. Impact**

7.1 A Regulatory Impact Assessment has not been prepared for this instrument as it has no impact on business, charities or voluntary bodies.

## **8. Contact**

Alan Wood at the Inland Revenue [tel: 020 7438 6992 or e-mail: Alan.J.Wood@ir.gsi.gov.uk] can answer any queries regarding the instrument.