

SCHEDULES

SCHEDULE 5

USE AND EXCHANGE OF INFORMATION

Exchange of information between Board and Secretary of State or Department: powers and duties

- 2 (1) This paragraph applies to information which is held for the purposes of functions relating to tax credit—
- (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, and must if an authorised officer so requires, be supplied—
- (a) to the Secretary of State or the Department; or
 - (b) to a person providing services to the Secretary of State or the Department, for use for the purposes of functions relating to social security benefits, child support or war pensions.
- (3) In sub-paragraph (2) above, “authorised officer” means an officer of the Secretary of State or the Department authorised for the purposes of this paragraph by the Secretary of State or the Department.
- 3 (1) This paragraph applies to information which is held for the purposes of functions relating to social security benefits, child support or war pensions—
- (a) by the Secretary of State or the Department; or
 - (b) by a person providing services to the Secretary of State or the Department, in connection with the provision of those services.
- (2) Information to which this paragraph applies may, and must if an officer of the Board authorised by the Board for the purposes of this paragraph so requires, be supplied—
- (a) to the Board; or
 - (b) to a person providing services to the Board, for use for the purposes of functions relating to tax credit.
- (3) The reference in sub-paragraph (1) above to social security benefits does not include a reference to tax credit.