

SCHEDULES

SCHEDULE 5

Section 12(6).

USE AND EXCHANGE OF INFORMATION

Powers of Board to use information

- 1 (1) Information which is held—
- (a) by the Board; or
 - (b) by a person providing services to the Board, in connection with the provision of those services,
- for the purposes of any functions relating to tax credit may be used for the purposes of, or for any purposes connected with, the exercise of any such functions, and may be supplied to any person providing services to the Board for those purposes.
- (2) Information which is held—
- (a) by the Board; or
 - (b) by a person providing services to the Board, in connection with the provision of those services,
- for the purposes of any functions specified in either paragraph of sub-paragraph (3) below may be used for the purposes of, or for any purposes connected with, the exercise of any functions specified in the other paragraph of that sub-paragraph, and may be supplied to any person providing services to the Board for those purposes.
- (3) The functions referred to in sub-paragraph (2) above are—
- (a) functions relating to tax credit; and
 - (b) functions relating to tax, contributions, statutory sick pay or statutory maternity pay and functions under Part III of the Pension Schemes Act 1993 (certification of pension schemes etc.) or Part III of the Pension Schemes (Northern Ireland) Act 1993 (corresponding provision for Northern Ireland).
- (4) In this paragraph “contributions” means contributions under Part I of the Social Security Contributions and Benefits Act 1992 or Part I of the Social Security Contributions and Benefits (Northern Ireland) Act 1992.

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—

Status: This is the original version (as it was originally enacted).

- (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.

*Exchange of information between Board and authorities
administering certain benefits: powers and duties*

- 4 (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 be supplied by or under the authority of the Board—
- (a) to an authority administering housing benefit or council tax benefit; or
 - (b) to a person authorised to exercise any function of such an authority relating to such a benefit,
- for use in the administration of such a benefit.
- (3) Information supplied under sub-paragraph (2) above shall not be supplied by the recipient to any other person or body unless—
- (a) it is supplied—
 - (i) by an authority to a person authorised to exercise any function of the authority relating to housing benefit or council tax benefit; or
 - (ii) by a person authorised to exercise any function of an authority relating to such a benefit to the authority;
 - (b) it is supplied for the purposes of any civil or criminal proceedings relating to the Social Security Contributions and Benefits Act 1992, the Social Security Administration Act 1992 or the Jobseekers Act 1995 or to any provision of Northern Ireland legislation corresponding to any of them; or
 - (c) it is supplied under paragraph 5 below.

- 5 (1) The Board may require—
- (a) an authority administering housing benefit or council tax benefit; or
 - (b) a person authorised to exercise any function of such an authority relating to such a benefit,
- to supply benefit administration information held by the authority or other person to, or to a person providing services to, the Board for use for any purpose relating to tax credit.
- (2) In sub-paragraph (1) above “benefit administration information”, in relation to an authority or other person, means any information which is relevant to the exercise of any function relating to housing benefit or council tax benefit by the authority or other person.

Consequential amendments

- 6 (1) In subsection (1)(a) of section 122 of the Social Security Administration Act 1992 (supply of information held by tax authorities for fraud prevention and verification), after “121E above” there shall be inserted “or paragraph 2 of Schedule 5 to the Tax Credits Act 1999”.
- (2) In subsection (1)(a) of section 116 of the Social Security Administration (Northern Ireland) Act 1992 (corresponding provision for Northern Ireland), after “115D above” there shall be inserted “or paragraph 2 of Schedule 5 to the Tax Credits Act 1999”.
- 7 (1) Section 110 of the Finance Act 1997 (obtaining by Board and Commissioners of Customs and Excise of information from social security authorities) is amended as follows.
- (2) After subsection (5) there shall be inserted—
- “(5AA) The reference to social security benefits in subsection (5)(a) above does not include a reference to working families' tax credit or disabled person's tax credit.”
- (3) In subsection (5A), after “State)” there shall be inserted “or paragraph 3 of Schedule 5 to the Tax Credits Act 1999 (supply to Inland Revenue for purposes of tax credit of information so held)”.