

*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 3: Supplementary**

##### ***Section 59: Use and disclosure of information***

200. **Section 59** gives effect to Schedule 5, which is concerned with providing powers to the Board to:
- pool information it holds for any of its functions;
  - disclose tax credits, child benefit and guardian's allowance information to other Government Departments in certain circumstances; and
  - obtain information from other Government Departments for the purpose of carrying out its functions under the Act.