

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

TAX CREDITS ACT 2002

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.