



Child Trust Funds Act 2004

2004 CHAPTER 6

Information etc.

15 Information from account providers etc.

- (1) Regulations may require, or authorise officers of the Inland Revenue to require, any relevant person—
 - (a) to make documents available for inspection on behalf of the Inland Revenue, or
 - (b) to provide to the Inland Revenue any information, relating to, or to investments which are or have been held under, a child trust fund.
- (2) The following are relevant persons—
 - (a) anyone who is or has been the account provider in relation to the child trust fund,
 - (b) the person by whom the child trust fund is or was held,
 - (c) the person (if any) to whom a voucher was issued under section 5(1) in respect of the child by whom the child trust fund is or was held,
 - (d) the person who applied to open the child trust fund (unless it was opened by the Inland Revenue),
 - (e) anyone who has given instructions with respect to the management of the child trust fund, and
 - (f) anyone entitled to child benefit in respect of the child.
- (3) The regulations may include provision requiring documents to be made available or information to be provided—
 - (a) in the manner and form, and
 - (b) by the time and at the place, prescribed by or under the regulations.

16 Information about children in care of authority

- (1) Regulations may require, or authorise officers of the Inland Revenue to require, an authority—
 - (a) to make documents available for inspection on behalf of the Inland Revenue, or
 - (b) to provide to the Inland Revenue any information,which the Inland Revenue may require for the discharge of any function relating to child trust funds and which is information to which subsection (2) applies.
- (2) This subsection applies to information relating to a child who falls or has fallen within—
 - (a) paragraph 1(c) of Schedule 9 to the Social Security Contributions and Benefits Act 1992 (c. 4), or
 - (b) paragraph 1(1)(f) of Schedule 9 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7),by reason of being, or having been, in the care of the authority in circumstances prescribed by regulations under that provision.
- (3) The regulations may include provision requiring documents to be made available or information to be provided—
 - (a) in the manner and form, and
 - (b) by the time and at the place,prescribed by or under the regulations.

17 Use of information

- (1) Information held for the purposes of any function relating to child trust funds—
 - (a) by the Inland Revenue, or
 - (b) by a person providing services to the Inland Revenue, in connection with the provision of those services,may be used, or supplied to any person providing services to the Inland Revenue, for the purposes of, or for any purposes connected with, the exercise of any such function.
- (2) Information held for the purposes of any function relating to child trust funds—
 - (a) by the Inland Revenue, or
 - (b) by a person providing services to the Inland Revenue, in connection with the provision of those services,may be used, or supplied to any person providing services to the Inland Revenue, for the purposes of, or for any purposes connected with, the exercise of any other function of the Inland Revenue.
- (3) Information held for the purposes of any function other than those relating to child trust funds—
 - (a) by the Inland Revenue, or
 - (b) by a person providing services to the Inland Revenue, in connection with the provision of those services,may be used, or supplied to any person providing services to the Inland Revenue, for the purposes of, or for any purposes connected with, the exercise of any function of the Inland Revenue relating to child trust funds.

- (4) Information held by the Secretary of State or the Department for Social Development in Northern Ireland, or any person providing services to the Secretary of State or that Department, may be supplied to—
- (a) the Inland Revenue, or
 - (b) a person providing services to the Inland Revenue, in connection with the provision of those services,
- for use for the purposes of, or for any purposes connected with, the exercise of any function of the Inland Revenue relating to child trust funds.

18 Disclosure of information

- (1) Section 182 of the Finance Act 1989 (c. 26) (disclosure of information by officials) is amended as follows.
- (2) In subsection (1) (offence of disclosure by person holding information in exercise of certain functions)—
- (a) after “tax credit functions” insert “, child trust fund functions”, and
 - (b) after paragraph (aa) insert—
“*(ab)* to a child trust fund of any identifiable person.”
- (3) After subsection (2ZA) insert—
- “(2ZB) In this section “child trust fund functions” means the functions relating to child trust funds—
- (a) of the Board and their officers,
 - (b) of any person carrying out the administrative work of the General Commissioners or the Special Commissioners, or
 - (c) of any person providing, or employed in the provision of, services to the Board or any person mentioned in paragraph (b) above.”
- (4) In subsection (4) (offence of disclosure by staff of auditors or ombudsmen)—
- (a) in paragraphs (b) and (c), after “tax credit functions” insert “, child trust fund functions”, and
 - (b) after sub-paragraph (ia) of paragraph (c) insert—
“*(ib)* to a child trust fund of any identifiable person.”
- (5) In subsection (5)(b) (exception in case of consent), for “or to a tax credit” substitute “, to a tax credit or to a child trust fund”.
- (6) In subsection (10), after the definition of “the Board” insert—
““child trust fund” has the same meaning as in the Child Trust Funds Act 2004,”.