Changes to legislation: There are currently no known outstanding effects for the Child Maintenance and Other Payments Act 2008, Cross Heading: Tax Credits Act 2002 (c. 21). (See end of Document for details)

### SCHEDULES

#### SCHEDULE 7

#### MINOR AND CONSEQUENTIAL AMENDMENTS

## Tax Credits Act 2002 (c. 21)

- 4 (1) Schedule 5 to the Tax Credits Act 2002 (use and disclosure of information) is amended as follows.
  - (2) In paragraph 4 (supply of information held by Revenue and Customs to the Secretary of State or the Northern Ireland Department for use for the purposes of functions relating, inter alia, to child support), for sub-paragraphs (2) and (3) substitute—
    - "(2) Information to which this paragraph applies may be supplied—
      - (a) to the Secretary of State, or
      - (b) to a person providing services to the Secretary of State,

for use for the purposes of functions relating to social security or war pensions or for such purposes relating to evaluation or statistical studies as may be prescribed.

- (3) An authorised officer may require information to which this paragraph applies to be supplied—
  - (a) to the Secretary of State, or
  - (b) to a person providing services to the Secretary of State, for use for the purposes of functions relating to social security.
- (3A) Information to which this paragraph applies may be supplied—
  - (a) to the Northern Ireland Department, or
  - (b) to a person providing services to the Northern Ireland Department, for use for the purposes of functions relating to social security, child support or war pensions or for such purposes relating to evaluation or statistical studies as may be prescribed.
- (3B) An authorised officer may require information to which this paragraph applies to be supplied—
  - (a) to the Northern Ireland Department, or
  - (b) to a person providing services to the Northern Ireland Department, for use for the purposes of functions relating to social security or child support."
- (3) In that paragraph, in sub-paragraph (4) (definition of "authorised officer"), for "sub-paragraph (3)" substitute "sub-paragraphs (3) and (3B)".
- (4) In paragraph 6 (supply to Revenue and Customs of information held by Secretary of State or Northern Ireland Department for the purposes of functions including child support), for sub-paragraph (1) substitute—

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- "(1) This paragraph applies to information which is held for the purposes of functions relating to social security, war pensions or employment or training—
  - (a) by the Secretary of State, or
  - (b) by a person providing services to the Secretary of State, in connection with the provision of those services.
- (1A) This paragraph also applies to information which is held for the purposes of functions relating to social security, child support, war pensions or employment or training—
  - (a) by the Northern Ireland Department or the Department for Employment and Learning in Northern Ireland, or
  - (b) by a person providing services to either of those Departments, in connection with the provision of those services."

# **Changes to legislation:**

There are currently no known outstanding effects for the Child Maintenance and Other Payments Act 2008, Cross Heading: Tax Credits Act 2002 (c. 21).