
STATUTORY INSTRUMENTS

2003 No. 1650

TAX CREDITS

**The Tax Credits (Provision of Information) (Functions
Relating to Health) (No. 2) Regulations 2003**

<i>Made</i>	- - - -	<i>25th June 2003</i>
<i>Laid before Parliament</i>		<i>26th June 2003</i>
<i>Coming into force</i>	- -	<i>17th July 2003</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 65(2) and 67 of, and paragraph 9 of Schedule 5 to the Tax Credits Act 2002⁽¹⁾ hereby make the following Regulations:

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Tax Credits (Provision of Information) (Functions Relating to Health) (No. 2) Regulations 2003 and shall come into force on 17th July 2003.

(2) These Regulations do not extend to Northern Ireland.

Prescribed functions relating to health

2.—(1) The function specified in paragraph (2) is prescribed for the purposes of paragraph 9 of Schedule 5 to the Tax Credits Act 2002 (provision of information by the Board of Inland Revenue for health purposes).

(2) The function specified in this paragraph is the conduct, by a person providing services to the Secretary of State and the Scottish Ministers, of a survey of the mental health of persons in Great Britain who are under the age of 17 on 1st September 2003.

(3) Nothing in these Regulations limits the operation of the Tax Credits (Provision of Information Relating to Health) Regulations 2003⁽²⁾.

(1) [2002 c. 21](#). Section 67 is cited because of the meaning which it ascribes to “prescribed”.

(2) [S.I. 2003/731](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

25th June 2003

Nick Montagu
Helen Ghosh
Two of the Commissioners of Inland Revenue

EXPLANATORY NOTE

(This note is not part of the Regulations)

Paragraph 9 of Schedule 5 to the Tax Credits Act 2002 ([c. 21](#)) enables information relating to tax credits, child benefit or guardian's allowance to be provided by the Board of Inland Revenue to the Department of Health, the National Assembly for Wales or the Scottish Ministers (or to persons providing services to those bodies) for the purposes of such functions relating to health as may be prescribed. These Regulations prescribe such functions.

Regulation 1 provides for the citation, commencement and extent of these Regulations.

Regulation 2 prescribes an additional function relating to health, namely the conduct of a survey of the mental health persons in Great Britain who are under the age of 17 on 1st September 2003. It also makes it clear that these Regulations do not limit the operation of the Tax Credits (Provision of Information) (Functions Relating to Health) Regulations 2003 ([S.I.2003/731](#)).