
STATUTORY INSTRUMENTS

2004 No. 1895 (S.6)

TAX CREDITS, SCOTLAND

**The Tax Credits (Provision of Information) (Functions
Relating to Health) (Scotland) Regulations 2004**

<i>Made</i>	- - - -	<i>20th July 2004</i>
<i>Laid before Parliament</i>		<i>21st July 2004</i>
<i>Coming into force</i>	- -	<i>11th August 2004</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⁾, make the following Regulations:

Citation, commencement and extent

1. These Regulations may be cited as the Tax Credits (Provision of Information) (Functions Relating to Health) (Scotland) Regulations 2004, shall come into force on 11th August 2004 and extend only to Scotland.

Purpose for which information may be provided

2.—(1) The purpose of conducting surveys of the health of children and young people under the age of 17 and their families, by the Scottish Ministers or persons providing services to them, or exercising functions on behalf of them, is prescribed under paragraph 9 of Schedule 5 to the Tax Credits Act 2002 (provision of information by the Board of Inland Revenue for health purposes).

(2) Nothing in these Regulations affects the operation of the Tax Credits (Provision of Information) (Functions Relating to Health) Regulations 2003⁽²⁾ or the Tax Credits (Provision of Information) (Functions Relating to Health) (No. 2) Regulations 2003⁽³⁾.

(1) [2002 c. 21](#). Section 67 is cited because of the meaning it ascribes to the word “prescribed”.
(2) [S.I. 2003/731](#).
(3) [S.I. 2003/1650](#).

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20th July 2004

Helen Ghosh
Dave Hartnett
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 Scottish Ministers or persons providing services to them, or exercising functions on their behalf, for the purposes of 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 surveys into the health of children and young people under the age of 17 and their families. It also makes clear that these Regulations do not effect the operation of the Tax Credits (Provision of Information) (Functions Relating to Health) Regulations 2003 (S.I.2003/731) or the Tax Credits (Provision of Information) (Functions Relating to Health) (No. 2) Regulations 2003 (S.I. 2003/1650).