

Status: Point in time view as at 01/09/2002.

Changes to legislation: Tax Credits Act 2002 is up to date with all changes known to be in force on or before 18 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 1

Section 27

RIGHTS OF EMPLOYEES

Right not to suffer detriment: Great Britain

1 (1) The Employment Rights Act 1996 (c. 18) has effect subject to the following amendments.

(2) After section 47C insert—

“47D Tax credits

(1) An employee has the right not to be subjected to any detriment by any act, or any deliberate failure to act, by his employer, done on the ground that—

- (a) any action was taken, or was proposed to be taken, by or on behalf of the employee with a view to enforcing, or otherwise securing the benefit of, a right conferred on the employee by regulations under section 25 of the Tax Credits Act 2002,
- (b) a penalty was imposed on the employer, or proceedings for a penalty were brought against him, under that Act, as a result of action taken by or on behalf of the employee for the purpose of enforcing, or otherwise securing the benefit of, such a right, or
- (c) the employee is entitled, or will or may be entitled, to working tax credit.

(2) It is immaterial for the purposes of subsection (1)(a) or (b)—

- (a) whether or not the employee has the right, or
- (b) whether or not the right has been infringed,

but, for those provisions to apply, the claim to the right and (if applicable) the claim that it has been infringed must be made in good faith.

(3) Subsections (1) and (2) apply to a person who is not an employee within the meaning of this Act but who is an employee within the meaning of section 25 of the Tax Credits Act 2002, with references to his employer in those subsections (and sections 48(2) and (4) and 49(1)) being construed in accordance with that section.

(4) Subsections (1) and (2) do not apply to an employee if the detriment in question amounts to dismissal (within the meaning of Part 10).”

(3) In section 48 (complaints to employment tribunals), after subsection (1A) insert—

“(1B) A person may present a complaint to an employment tribunal that he has been subjected to a detriment in contravention of section 47D.”

(4) In section 49 (remedies), at the end insert—

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“(7) Where—

- (a) the complaint is made under section 48(1B) by a person who is not an employee, and
- (b) the detriment to which he is subjected is the termination of his contract with the person who is his employer for the purposes of section 25 of the Tax Credits Act 2002,

any compensation must not exceed the compensation that would be payable under Chapter 2 of Part 10 if the complainant had been an employee and had been dismissed for the reason specified in section 104B.”

(5) In section 192(2)(aa) (armed forces)—

- (a) for “section 45A,” substitute “ sections 45A, 47C and 47D, ”, and
- (b) for “that section” substitute “ those sections ”.

(6) In—

- (a) section 194(2)(c) (House of Lords staff), and
 - (b) section 195(2)(c) (House of Commons staff),
- for “and 47C” substitute “ , 47C and 47D ”.

Right not to suffer detriment: Northern Ireland

- 2 (1) The Employment Rights (Northern Ireland) Order 1996 (S.I. 1996/1919 (N.I. 16)) has effect subject to the following amendments.
- (2) After Article 70C insert—

Tax credits

“70D(1) An employee has the right not to be subjected to any detriment by any act, or any deliberate failure to act, by his employer, done on the ground that—

- (a) any action was taken, or was proposed to be taken, by or on behalf of the employee with a view to enforcing, or otherwise securing the benefit of, a right conferred on the employee by regulations under section 25 of the Tax Credits Act 2002,
- (b) a penalty was imposed on the employer, or proceedings for a penalty were brought against him, under that Act, as a result of action taken by or on behalf of the employee for the purpose of enforcing, or otherwise securing the benefit of, such a right, or
- (c) the employee is entitled, or will or may be entitled, to working tax credit.

(2) It is immaterial for the purposes of paragraph (1)(a) or (b)—

- (a) whether or not the employee has the right, or
- (b) whether or not the right has been infringed,

but, for those provisions to apply, the claim to the right and (if applicable) the claim that it has been infringed must be made in good faith.

(3) Paragraphs (1) and (2) apply to a person who is not an employee within the meaning of this Order but who is an employee within the meaning of section 25 of the Tax Credits Act 2002, with references to his employer in

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those paragraphs (and Articles 71(2) and (4) and 72(1)) being construed in accordance with that section.

(4) Paragraphs (1) and (2) do not apply to an employee if the detriment in question amounts to dismissal (within the meaning of Part 11).”

(3) In Article 71 (complaints to industrial tribunals), after paragraph (1A) insert—

“(1B) A person may present a complaint to an industrial tribunal that he has been subjected to a detriment in contravention of Article 70D.”

(4) In Article 72 (remedies), at the end insert—

“(7) Where—

- (a) the complaint is made under Article 71(1B) by a person who is not an employee, and
- (b) the detriment to which he is subjected is the termination of his contract with the person who is his employer for the purposes of section 25 of the Tax Credits Act 2002,

any compensation must not exceed the compensation that would be payable under Chapter 2 of Part 11 if the complainant had been an employee and had been dismissed for the reason specified in Article 135B.”

(5) In Article 237(2)(aa) (armed forces)—

- (a) for “Article 68A” substitute “ Articles 68A, 70C and 70D ”, and
- (b) for “that Article” substitute “ those Articles ”.

Right not to be unfairly dismissed: Great Britain

3 (1) The Employment Rights Act 1996 (c. 18) has effect subject to the following amendments.

(2) For section 104B substitute—

“104B Tax credits

(1) An employee who is dismissed shall be regarded for the purposes of this Part as unfairly dismissed if the reason (or, if more than one, the principal reason) for the dismissal is that—

- (a) any action was taken, or was proposed to be taken, by or on behalf of the employee with a view to enforcing, or otherwise securing the benefit of, a right conferred on the employee by regulations under section 25 of the Tax Credits Act 2002,
- (b) a penalty was imposed on the employer, or proceedings for a penalty were brought against him, under that Act, as a result of action taken by or on behalf of the employee for the purpose of enforcing, or otherwise securing the benefit of, such a right, or
- (c) the employee is entitled, or will or may be entitled, to working tax credit.

(2) It is immaterial for the purposes of subsection (1)(a) or (b)—

- (a) whether or not the employee has the right, or
- (b) whether or not the right has been infringed,

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but, for those provisions to apply, the claim to the right and (if applicable) the claim that it has been infringed must be made in good faith.”

- (3) In section 105 (redundancy as unfair dismissal), after subsection (7A) continue to insert—

“(7B) This subsection applies if the reason (or, if more than one, the principal reason) for which the employee was selected for dismissal was one of those specified in subsection (1) of section 104B (read with subsection (2) of that section).”

- (4) In section 108(3) (cases where no qualifying period of employment is required) and section 109(2) (cases where upper age limit does not apply), after paragraph (gg) continue to insert—

“(gh) subsection (1) of section 104B (read with subsection (2) of that section) applies.”.

Right not to be unfairly dismissed: Northern Ireland

- 4 (1) The Employment Rights (Northern Ireland) Order 1996 (S.I. 1996/1919 (N.I. 16)) has effect subject to the following amendments.
- (2) For Article 135B substitute—

Tax credits

“135B) An employee who is dismissed shall be regarded for the purposes of this Part as unfairly dismissed if the reason (or, if more than one, the principal reason) for the dismissal is that—

- (a) any action was taken, or was proposed to be taken, by or on behalf of the employee with a view to enforcing, or otherwise securing the benefit of, a right conferred on the employee by regulations under section 25 of the Tax Credits Act 2002,
- (b) a penalty was imposed on the employer, or proceedings for a penalty were brought against him, under that Act, as a result of action taken by or on behalf of the employee for the purpose of enforcing, or otherwise securing the benefit of, such a right, or
- (c) the employee is entitled, or will or may be entitled, to working tax credit.

(2) It is immaterial for the purposes of paragraph (1)(a) or (b)—

- (a) whether or not the employee has the right, or
- (b) whether or not the right has been infringed,

but, for those provisions to apply, the claim to the right and (if applicable) the claim that it has been infringed must be made in good faith.”

- (3) In Article 137 (redundancy as unfair dismissal), after paragraph (6A) continue to insert—

“(6B) This paragraph applies if the reason (or, if more than one, the principal reason) for which the employee was selected for dismissal was one of those specified in paragraph (1) of Article 135B (read with paragraph (2) of that Article).”

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- (4) In Article 140(3) (cases where no qualifying period of employment is required) and Article 141(2) (cases where upper age limit does not apply), after sub-paragraph (ff) continue to insert—
- “(fg) paragraph (1) of Article 135B (read with paragraph (2) of that Article) applies.”.

SCHEDULE 2

Section 34

PENALTIES: SUPPLEMENTARY

Determination of penalties by Board

- 1 (1) The Board may make a determination—
- (a) imposing a penalty under section 31, 32(2)(b) or (3) or 33, and
 - (b) setting it at such amount as, in their opinion, is appropriate.
- (2) The Board must give notice of a determination of a penalty under this paragraph to the person on whom the penalty is imposed.
- (3) The notice must state the date on which it is given and give details of the right to appeal against the determination under section 38.
- (4) After the notice of a determination under this paragraph has been given the determination must not be altered except on appeal.
- (5) A penalty determined under this paragraph becomes payable at the end of the period of thirty days beginning with the date on which the notice of determination is given.

Commencement Information

- II** [Sch. 2](#) wholly in force at 6.4.2003; [Sch. 2](#) not in force at Royal Assent, see [s. 61](#); [Sch. 2](#) in force for certain purposes at 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by [S.I. 2002/1727](#), [art. 2](#)

- 2 (1) On an appeal to them under section 38 against the determination of a penalty under paragraph 1, the General Commissioners or Special Commissioners may—
- (a) if it appears that no penalty has been incurred, set the determination aside,
 - (b) if the amount determined appears to be appropriate, confirm the determination,
 - (c) if the amount determined appears to be excessive, reduce it to such other amount (including nil) as they consider appropriate, or
 - (d) if the amount determined appears to be insufficient, increase it to such amount not exceeding the permitted maximum as they consider appropriate.
- (2) An appeal from a decision of the Commissioners under sub-paragraph (1) lies, at the instance of the person on whom the penalty was imposed, to—
- (a) the High Court, or
 - (b) in Scotland, the Court of Session as the Court of Exchequer in Scotland,
- and on such an appeal the court has a similar jurisdiction to that conferred on the Commissioners by sub-paragraph (1).

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Commencement Information

- I2** Sch. 2 wholly in force at 6.4.2003; Sch. 2 not in force at Royal Assent, see s. 61; Sch. 2 in force for certain purposes at 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, art. 2

Penalty proceedings before Commissioners

- 3 (1) The Board may commence proceedings for a penalty under section 32(2)(a).
- (2) Proceedings under this paragraph are by way of information in writing, made to the General Commissioners or Special Commissioners, and upon summons issued by them to the defendant (or defender) to appear before them at a time and place stated in the summons; and they must hear and decide each case in a summary way.

Commencement Information

- I3** Sch. 2 wholly in force at 6.4.2003; Sch. 2 not in force at Royal Assent, see s. 61; Sch. 2 in force for certain purposes at 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, art. 2

- 4 (1) An appeal against the determination of a penalty in proceedings under paragraph 3 lies to the High Court or, in Scotland, the Court of Session as the Court of Exchequer in Scotland—
- (a) by any party on a question of law, and
- (b) by the defendant (or, in Scotland, the defender) against the amount of the penalty.
- (2) On any such appeal the court may—
- (a) if it appears that no penalty has been incurred, set the determination aside,
- (b) if the amount determined appears to be appropriate, confirm the determination,
- (c) if the amount determined appears to be excessive, reduce it to such other amount (including nil) as the court considers appropriate, or
- (d) if the amount determined appears to be insufficient, increase it to such amount not exceeding the permitted maximum as the court considers appropriate.

Commencement Information

- I4** Sch. 2 wholly in force at 6.4.2003; Sch. 2 not in force at Royal Assent, see s. 61; Sch. 2 in force for certain purposes at 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, art. 2

Mitigation of penalties

- 5 The Board may in their discretion mitigate any penalty under this Part or stay or compound any proceedings for any such penalty and may also, after judgment, further mitigate or entirely remit any such penalty.

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Commencement Information

- I5** Sch. 2 wholly in force at 6.4.2003; Sch. 2 not in force at Royal Assent, see s. 61; Sch. 2 in force for certain purposes at 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, art. 2

Time limits for penalties

- 6 (1) In the case of a penalty under section 31 relating to a tax credit for a person or persons for the whole or part of a tax year (other than a penalty to which sub-paragraph (3) applies), the Board may determine the penalty at any time before the latest of—
- (a) the end of the period of one year beginning with the expiry of the period for initiating an enquiry under section 19 into the entitlement of the person, or the joint entitlement of the persons, for the tax year,
 - (b) if such an enquiry is made, the end of the period of one year beginning with the day on which the enquiry is completed, and
 - (c) if a decision relating to the entitlement of the person, or the joint entitlement of the persons, for the tax year is made under section 20(1) or (4), the end of the period of one year beginning with the day on which the decision is made.
- (2) In the case of a penalty under section 32 relating to a tax credit for a person or persons for the whole or part of a tax year (other than a penalty to which sub-paragraph (3) applies), the Board may determine the penalty, or commence proceedings for it, at any time before—
- (a) if an enquiry into the entitlement of the person, or the joint entitlement of the persons, for the tax year is made under section 19, the end of the period of one year beginning with the day on which the enquiry is completed, and
 - (b) otherwise, the end of the period of one year beginning with the expiry of the period for initiating such an enquiry.
- (3) In the case of—
- (a) a penalty under section 31 or 32 relating to a requirement imposed by virtue of regulations under section 25, or
 - (b) a penalty under section 33,
- the Board may determine the penalty, or commence proceedings for it, at any time before the end of the period of six years after the date on which the penalty was incurred or began to be incurred.

Commencement Information

- I6** Sch. 2 wholly in force at 6.4.2003; Sch. 2 not in force at Royal Assent, see s. 61; Sch. 2 in force for certain purposes at 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, art. 2

Recovery of penalties

- 7 (1) A penalty payable under this Part is to be treated for the purposes of Part 6 of the Taxes Management Act 1970 (c. 9) (collection and recovery) as if it were tax charged in an assessment and due and payable.

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- (2) Regulations under section 203(2)(a) of the Income and Corporation Taxes Act 1988 (c. 1) (PAYE) apply to a penalty payable under this Part as if it were an underpayment of tax for a previous year of assessment.

Commencement Information

- I7** Sch. 2 wholly in force at 6.4.2003; Sch. 2 not in force at Royal Assent, see s. 61; Sch. 2 in force for certain purposes at 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, art. 2

VALID FROM 01/04/2003

SCHEDULE 3

Section 47

TAX CREDITS: CONSEQUENTIAL AMENDMENTS

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VALID FROM 26/02/2003

SCHEDULE 4

Section 51

TRANSFER OF FUNCTIONS: CONSEQUENTIAL AMENDMENTS

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SCHEDULE 5

Section 59

USE AND DISCLOSURE OF INFORMATION

Powers to use information

- 1 Information which is held for the purposes of any functions relating to tax credits, child benefit or guardian's allowance—
- (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services,
- may be used, or supplied to any person providing services to the Board, for the purposes of, or for any purposes connected with, the exercise of any such functions.

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Commencement Information

I32 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

- 2 (1) Information which is held for the purposes of any functions relating to tax credits, child benefit or guardian’s allowance—
- (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services,
- may be used, or supplied to any person providing services to the Board, for the purposes of, or for any purposes connected with, the exercise of any other functions of the Board.
- (2) Information which is held for the purposes of any functions other than those relating to tax credits, child benefit or guardian’s allowance—
- (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services,
- may be used, or supplied to any person providing services to the Board, for the purposes of, or for any purposes connected with, the exercise of any functions of the Board relating to tax credits, child benefit or guardian’s allowance.

Commencement Information

I33 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

- 3 (1) Information which is held for the purposes of any functions relating to social security (including child benefit and guardian’s allowance) or tax credits—
- (a) by the Secretary of State or the Northern Ireland Department, or
 - (b) by a person providing services to the Secretary of State or the Northern Ireland Department, in connection with the provision of those services,
- may be used, or supplied to any person providing services to the Secretary of State or the Northern Ireland Department, for the purposes of, or for any purposes connected with, the exercise of any functions under relevant regulations.
- (2) In this paragraph “relevant regulations” are regulations made under—
- (a) section 4, 6 or 58 of this Act,
 - (b) section 5 of the Social Security Administration Act 1992 (c. 5), or
 - (c) section 5 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8).

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Commencement Information

I34 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

Exchange of information between Board and Secretary of State or Northern Ireland Departments

- 4 (1) This paragraph applies to information which is held for the purposes of functions relating to tax credits, child benefit or guardian's allowance—
- (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services.
- (2) Information to which this paragraph applies may be supplied—
- (a) to the Secretary of State or the Northern Ireland Department, or
 - (b) to a person providing services to the Secretary of State or 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.
- (3) An authorised officer may require information to which this paragraph applies to be supplied—
- (a) to the Secretary of State or the Northern Ireland Department, or
 - (b) to a person providing services to the Secretary of State or the Northern Ireland Department,
- for use for the purposes of functions relating to social security or child support.
- (4) In sub-paragraph (3) “authorised officer” means an officer of the Secretary of State or the Northern Ireland Department authorised for the purposes of this paragraph by the Secretary of State or the Northern Ireland Department.
- (5) In this paragraph “war pension” has the meaning given by section 25(4) of the Social Security Act 1989 (c. 24).

Commencement Information

I35 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

- 5 (1) This paragraph applies to information which is held for the purposes of functions relating to tax credits, child benefit or guardian's allowance—
- (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services.
- (2) Information to which this paragraph applies may be supplied—

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- (a) to the Secretary of State or the Department for Employment and Learning in Northern Ireland, or
- (b) to a person providing services to the Secretary of State or that Department, for use for the purposes of such functions relating to employment or training as may be prescribed.

Commencement Information

I36 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

- 6
- (1) This paragraph applies to information which is held for the purposes of functions relating to social security, child support, war pensions, employment or training—
 - (a) by the Secretary of State or the Northern Ireland Department or the Department for Employment and Learning in Northern Ireland, or
 - (b) by a person providing services to the Secretary of State or either of those Departments, in connection with the provision of those services.
 - (2) Information to which this paragraph applies may be supplied—
 - (a) to the Board, or
 - (b) to a person providing services to the Board,for use for the purposes of functions relating to tax credits, child benefit or guardian’s allowance.
 - (3) The Board may require information to which this paragraph applies to be so supplied if the information is held for the purposes of functions relating to social security or child support.
 - (4) In this paragraph “war pension” has the meaning given by section 25(4) of the Social Security Act 1989.

Commencement Information

I37 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

Exchange of information between Board and authorities administering certain benefits

- 7
- (1) This paragraph applies to information which is held for the purposes of functions relating to tax credits, child benefit or guardian’s allowance—
 - (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services.
 - (2) Information to which this paragraph applies may be supplied by or under the authority of the Board—
 - (a) to an authority administering housing benefit or council tax benefit, or
 - (b) to a person authorised to exercise any function of such an authority relating to such a benefit,

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for use in the administration of such a benefit.

- (3) Information supplied under this paragraph is not to be supplied by the recipient to any other person or body unless it is supplied—
- (a) to a person to whom the information could be supplied directly by or under the authority of the Board,
 - (b) for the purposes of any civil or criminal proceedings relating to the Social Security Contributions and Benefits Act 1992 (c. 4), the Social Security Administration Act 1992 (c. 5) or the Jobseekers Act 1995 (c. 18) or to any provision of Northern Ireland legislation corresponding to any of them, or
 - (c) under paragraph 8 below.

Commencement Information

I38 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

- 8 (1) The Board may require—
- (a) an authority administering housing benefit or council tax benefit, or
 - (b) a person authorised to exercise any function of such an authority relating to such a benefit,
- to supply benefit administration information held by the authority or other person to, or to a person providing services to, the Board for use for any purpose relating to tax credits, child benefit or guardian’s allowance.
- (2) In sub-paragraph (1) “benefit administration information”, in relation to an authority or other person, means any information which is relevant to the exercise of any function relating to housing benefit or council tax benefit by the authority or other person.

Commencement Information

I39 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

Provision of information by Board for health purposes

- 9 (1) This paragraph applies to information which is held for the purposes of functions relating to tax credits, child benefit or guardian’s allowance—
- (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services.
- (2) Information to which this paragraph applies may be supplied—
- (a) to the Secretary of State, the National Assembly for Wales, the Scottish Ministers or the Department of Health, Social Services and Public Safety in Northern Ireland, or

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- (b) to persons providing services to, or exercising functions on behalf of, the Secretary of State, the National Assembly for Wales, the Scottish Ministers or that Department,
for use for the purposes of such functions relating to health as may be prescribed.
- (3) Information supplied under this paragraph is not to be supplied by the recipient to any other person or body unless it is supplied—
- (a) to a person to whom the information could be supplied directly by or under the authority of the Board, or
- (b) for the purpose of civil or criminal proceedings,
and is not to be so supplied in those circumstances without the authority of the Board.
- (4) A person commits an offence if he discloses information supplied to him under this paragraph unless the disclosure is made—
- (a) in accordance with sub-paragraph (3),
- (b) in accordance with an enactment or an order of a court,
- (c) with consent given by or on behalf of the person to whom the information relates, or
- (d) in such a way as to prevent the identification of the person to whom it relates.
- (5) It is a defence for a person charged with an offence under sub-paragraph (4) to prove that he reasonably believed that his disclosure was lawful.
- (6) A person guilty of an offence under sub-paragraph (4) is liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both, or
- (b) on summary conviction, to imprisonment for a term not exceeding six months, to a fine not exceeding the statutory maximum or to both.

Commencement Information

I40 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

Provision of information by Board for education purposes

- 10 (1) This paragraph applies to information which is held for the purposes of functions relating to child benefit or guardian's allowance—
- (a) by the Board, or
- (b) by a person providing services to the Board, in connection with the provision of those services.
- (2) Information to which this paragraph applies may be supplied to any civil servant or other person for the purpose of such functions relating to the provision of services of the kind mentioned in section 114(1) of the Learning and Skills Act 2000 (c. 21) (provision of services to encourage, enable or assist participation by young persons in education or training) as may be prescribed.
- (3) Information supplied under this paragraph is not to be supplied by the recipient to any other person or body unless it is supplied—

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- (a) to a person to whom the information could be supplied directly by or under the authority of the Board, or
 - (b) for the purpose of civil or criminal proceedings,
- and is not to be so supplied in those circumstances without the authority of the Board.
- (4) A person commits an offence if he discloses information supplied to him under this paragraph unless the disclosure is made—
- (a) in accordance with sub-paragraph (3),
 - (b) in accordance with an enactment or an order of the court,
 - (c) with consent given by or on behalf of the person to whom the information relates, or
 - (d) in such a way as to prevent the identification of the person to whom it relates.
- (5) It is a defence for a person charged with an offence under sub-paragraph (4) to prove that he reasonably believed that his disclosure was lawful.
- (6) A person guilty of an offence under sub-paragraph (4) is liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both, or
 - (b) on summary conviction, to imprisonment for a term not exceeding six months, to a fine not exceeding the statutory maximum or to both.

Commencement Information

I41 [Sch. 5](#) wholly in force at 1.4.2003; [Sch. 5](#) not in force at Royal Assent, see [s. 61](#); [Sch. 5](#) in force for certain purposes at 1.8.2002 by [S.I. 2002/1727](#), [art. 2](#); [Sch. 5](#) in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by [S.I. 2003/392](#), [art. 2](#)

VALID FROM 15/11/2004

Provision of information by Board for purposes relating to welfare of children

- [^{F2}10A(1) This paragraph applies to information, other than information relating to a person's income, which is held for the purposes of functions relating to tax credits, child benefit or guardian's allowance—
- (a) by the Board, or
 - (b) by a person providing services to the Board, in connection with the provision of those services.
- (2) Information to which this paragraph applies may be supplied to—
- (a) a local authority in England and Wales for use for the purpose of any enquiry or investigation under Part 5 of the Children Act 1989 relating to the welfare of a child;
 - (b) a local authority in Scotland for use for the purpose of any enquiry or investigation under Chapter 3 of Part 2 of the Children (Scotland) Act 1995 relating to the welfare of a child;
 - (c) an authority in Northern Ireland for use for the purpose of any enquiry or investigation under Part 6 of the Children (Northern Ireland) Order 1995 (S.I. 1995/755 (N.I.2)) relating to the welfare of a child.

Status: Point in time view as at 01/09/2002.

Changes to legislation: Tax Credits Act 2002 is up to date with all changes known to be in force on or before 18 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (3) Information supplied under this paragraph is not to be supplied by the recipient to any other person or body unless it is supplied—
- (a) for the purpose of any enquiry or investigation referred to in sub-paragraph (2) above,
 - (b) for the purpose of civil or criminal proceedings, or
 - (c) where paragraph (a) or (b) does not apply, to a person to whom the information could be supplied directly by or under the authority of the Board.
- (4) Information may not be supplied under sub-paragraph (3)(b) or (c) without the authority of the Board.
- (5) A person commits an offence if he discloses information supplied to him under this paragraph unless the disclosure is made—
- (a) in accordance with sub-paragraph (3),
 - (b) in accordance with an enactment or an order of a court,
 - (c) with consent given by or on behalf of the person to whom the information relates, or
 - (d) in such a way as to prevent the identification of the person to whom it relates.
- (6) It is a defence for a person charged with an offence under sub-paragraph (5) to prove that he reasonably believed that his disclosure was lawful.
- (7) A person guilty of an offence under sub-paragraph (5) is liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both;
 - (b) on summary conviction in England and Wales, to imprisonment for a term not exceeding twelve months, to a fine not exceeding the statutory maximum or to both;
 - (c) on summary conviction in Scotland or Northern Ireland, to imprisonment for a term not exceeding six months, to a fine not exceeding the statutory maximum or to both.
- (8) In sub-paragraph (2) “child” means a person under the age of eighteen and—
- (a) in paragraph (a), “local authority” has the meaning given by section 105(1) of the Children Act 1989;
 - (b) in paragraph (b), “local authority” has the meaning given by section 93(1) of the Children (Scotland) Act 1995; and
 - (c) in paragraph (c), “authority” has the meaning given by Article 2 of the Children (Northern Ireland) Order 1995 (S.I. 1995/755 (N.I.2)).
- (9) The reference to an enactment in sub-paragraph (5)(b) includes a reference to an enactment comprised in, or in an instrument made under, an Act of the Scottish Parliament.]

Textual Amendments

F2 Sch. 5 para. 10A inserted (15.11.2004) by [Children Act 2004 \(c. 31\)](#), ss. 63, 67(7)(k)

Status: Point in time view as at 01/09/2002.

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Unauthorised disclosure of information

- 11 (1) Section 182 of the Finance Act 1989 (c. 26) (disclosure of information) is amended as follows.
- (2) In subsection (1)—
- (a) after “tax functions” continue to insert “ , tax credit functions ”, and
 - (b) for paragraph (aa) substitute—

“(aa) to a tax credit in respect of any identifiable person.”
- (3) For subsection (2AA) substitute—
- “(2ZA) In this section “tax credit functions” means the functions relating to tax credits—
- (a) of the Board,
 - (b) of any person carrying out the administrative work of the General Commissioners or the Special Commissioners, and
 - (c) of any other person providing, or employed in the provision of, services to the Board or to any person mentioned in paragraph (b) above.”
- (4) In subsection (2A), after “contributions,” insert “ child benefit, guardian’s allowance, ”.
- (5) In subsection (4)—
- (a) in paragraph (b), after “tax functions” continue to insert “ , tax credit functions ”,
 - (b) in paragraph (c), after “tax functions” continue to insert “ , tax credit functions ”,
 - (c) for sub-paragraph (ia) of that paragraph substitute—

“(ia) to a tax credit in respect of any identifiable person,”
- and
- (d) in sub-paragraph (iii) of that paragraph, after “to” insert “ child benefit, guardian’s allowance, ”.
- (6) In subsection (5)(b), for “ , to working families tax credit or disabled person’s tax credit” substitute “ or to a tax credit ”.
- (7) In subsection (10), after “1989,” insert—
- ““tax credit” means a tax credit under the Tax Credits Act 2002.”

Commencement Information

I42 [Sch. 5](#) wholly in force at 1.4.2003; [Sch. 5](#) not in force at Royal Assent, see [s. 61](#); [Sch. 5](#) in force for certain purposes at 1.8.2002 by [S.I. 2002/1727](#), [art. 2](#); [Sch. 5](#) in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by [S.I. 2003/392](#), [art. 2](#)

Consequential amendments

- 12 In—
- (a) section 122(1)(a) of the Social Security Administration Act 1992 (c. 5), and

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- (b) section 116(1)(a) of the Social Security Administration (Northern Ireland) Act 1992 (c. 8),
(supply of information held by tax authorities for fraud prevention and verification),
for “or paragraph 2 of Schedule 5 to the Tax Credits Act 1999” substitute “or
paragraph 4 of Schedule 5 to the Tax Credits Act 2002”.

Commencement Information

- I43** Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

- 13 In section 110(5A) of the Finance Act 1997 (c. 16) (obtaining by Board and Commissioners of Customs and Excise of information from social security authorities), for “paragraph 3 of Schedule 5 to the Tax Credits Act 1999 (supply to Inland Revenue for purposes of tax credit of information so held)” substitute “paragraph 6 of Schedule 5 to the Tax Credits Act 2002 (supply to Inland Revenue for purposes of tax credit, child benefit or guardian’s allowance of information so held)”.

Commencement Information

- I44** Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, art. 2; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, art. 2

SCHEDULE 6

Section 60

REPEALS AND REVOCATIONS

Commencement Information

- I45** Sch. 6 partly in force; Sch. 6 not in force at Royal Assent, see s. 61; Sch. 6 in force for certain purposes at 27.8.2002 and after the expiry of a period of 26 weeks from the date of commencement of the award for certain further purposes by S.I. 2002/1727, art. 2; Sch. 6 in force for certain purposes at 26.2.2003, 1.4.2003 and 7.4.2003 by S.I. 2003/392, art. 2; Sch. 6 in force for certain purposes at 6.4.2003 by S.I. 2003/938, art. 2, Sch. (with art. 3) and by S.I. 2003/962, art. 2(3)(e), Sch. 1 (with arts. 3, 4 and with savings and transitional provisions in S.R. 2003/212, arts. 2, 4); Sch. 6 in force for certain further purposes at 8.4.2003 by S.I. 2003/962, art. 2(4)(e), Sch. 2 (with arts. 3-5)

Title and reference

Taxes Management Act 1970 (c. 9)

Extent of repeal or revocation

In section 36(3A), the words “or under Schedule 13B to that Act (elections as to transfer of children’s tax credit)”.

In section 37A, the words “or partner” and the words “or paragraph 4 of Schedule 13B to that Act”.

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| Social Security Act 1986 (c. 50) | In section 43A(2A), the words “or under Schedule 13B to that Act (elections as to transfer of children’s tax credit)”. |
| Income and Corporation Taxes Act 1988 (c. 1) | In section 58(3)(b), the words “, paragraph 6 of Schedule 13B to that Act”. |
| Children Act 1989 (c. 41) | In Schedule 10, paragraph 61. Section 257AA. Section 257A(7) to (9). In section 257C(1) and (3), the words “, 257AA(2) and (2A)”. |
| Education Reform (Northern Ireland) Order 1989 (S.I. 1989/2406 (N.I. 20)) | In section 617, in subsection (1), paragraph (b) and the word “and” before it and, in subsection (2)(a), the words “, working families tax credit, disabled person’s tax credit”. |
| Disability Living Allowance and Disability Working Allowance Act 1991 (c. 21) | Schedule 13B. In section 17A(5)(b), the words “, working families’ tax credit or disabled person’s tax credit”. |
| Child Support Act 1991 (c. 48) | In Article 131(3)(b), the words “or disabled person’s tax credit”. |
| Disability Living Allowance and Disability Working Allowance (Northern Ireland) Order 1991 (S.I. 1991/1712 (N.I. 17)) | In Schedule 3, Part 2. |
| Child Support (Northern Ireland) Order 1991 (S.I. 1991/2628 (N.I. 23)) | In section 54, the definition of “working families’ tax credit”. |
| Social Security Contributions and Benefits Act 1992 (c. 4) | In Schedule 3, paragraph 9. In Article 2(2), the definition of “working families’ tax credit”. |
| | In section 20(1), the words “(with increase for child dependants)” (in each place) and, in paragraph (f)(i), the words “and child”. |
| | In section 21(5A)(b), the words “and 45A(1)(a)”. |
| | In section 30B(3), the word “80,”. |
| | Section 45A. |
| | In section 56(1), the words “(and in particular to those of section 81 below)”. |
| | Section 60(6). |
| | In sections 61(1) and (2), the words “on account of a child or an adult”. |
| | In section 63(c) and (f)(i), the words “and child”. |
| | In section 77(1), the words following paragraph (b). |
| | In section 78(4)(d), the word “80,”. |
| | Sections 80 and 81. |

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| | <p>In section 89(1), the words “section 80 and” and, in the heading, the words “child or”.</p> <p>In section 90, the words “child or”.</p> <p>In section 91(1)(b), the words “for an adult dependant”.</p> <p>In section 122(1), in the definition of “week”, the words “, except in relation to disabled person’s tax credit,”.</p> <p>Section 123(1)(b) and (c).</p> <p>Sections 128 and 129.</p> <p>In section 135(5), the words “In relation to income support, housing benefit and council tax benefit,”.</p> <p>Section 145(5).</p> <p>In section 175(1A), in paragraph (a), the words “of Part 1 or 6 of this Act” and paragraph (b) and the word “and” before it.</p> <p>In Schedule 4, in Part 4, in column (1), the entries relating to widowed mother’s allowance, widowed parent’s allowance and child’s special allowance and column (2).</p> <p>In Schedule 5, in paragraph 2(5)(b), the word “80,”.</p> <p>In Schedule 9, paragraph 4.</p> |
| Social Security Administration Act 1992 (c. 5) | <p>In section 3(3), the words “(together with any increase under section 80(5) of the Contributions and Benefits Act)”.</p> <p>Section 5(2)(c) and (d).</p> <p>Section 11.</p> <p>Section 71(11)(c) and (d).</p> <p>In section 121DA(1), the words “working families’ tax credit, disabled person’s tax credit,”.</p> <p>In section 124(2)(b), the words “and working families tax credit”.</p> <p>In section 150, in subsection (1), paragraph (f) and, in paragraph (h), the words “prescribed for the purposes of section 128(5) or 129(8) of that Act or” and subsection (10)(b)(i) and (ii).</p> <p>Section 154(2)(b) and (c).</p> <p>Section 163(2)(d)(ii) and (iii).</p> <p>Section 179(5)(b) and (c).</p> <p>In section 189(1), the word “other”.</p> <p>In section 191, in the definition of “income-related benefit”, paragraphs (b) and (c).</p> |
| Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) | <p>In section 20(1), the words “(with increase for child dependants)” (in each place) and, in paragraph (f)(i), the words “and child”.</p> <p>In section 21(5A)(b), the words “and 45A(1)(a)”.</p> <p>In section 30B(3), the word “80,”.</p> |

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Section 45A.

In section 56(1), the words “(and in particular to those of section 81 below)”.

Section 60(6).

In section 61(1) and (2), the words “on account of a child or an adult”.

In section 63(c) and (f)(i), the words “and child”.

In section 77(1), the words following paragraph (b).

In section 78(4)(d), the word “80,”.

Sections 80 and 81.

In section 89(1), the words “section 80 and” and, in the heading, the words “child or”.

In section 90, the words “child or”.

In section 91(1)(b), the words “for an adult dependant”.

In section 121(1), in the definition of “week”, the words “, except in relation to disabled person’s tax credit,”.

Section 122(1)(b) and (c).

Sections 127 and 128.

In section 131(5), the words “In relation to income support and housing benefit,”.

Section 141(5).

In section 172, in subsection (2)(a), the words “or 141” and, in subsection (3)(c), the words “(other than section 141)”.

In Schedule 4, in Part 4, in column (1), the entries relating to widowed mother’s allowance, widowed parent’s allowance and child’s special allowance and column (2).

In Schedule 5, in paragraph 2(5)(b), the word “80,”.

In Schedule 9, paragraph 4.

Social Security Administration (Northern Ireland) Act 1992 (c. 8)

In section 3(3), the words “(together with any increase under section 80(5) of the Contributions and Benefits Act)”.

Section 5(2)(c) and (d).

Section 9.

Section 69(11)(c) and (d).

In section 115CA(1), the words “working families’ tax credit, disabled person’s tax credit,”.

Section 134(2)(b) and (c).

Section 155(5)(b) and (c).

In section 167(1), in the definition of “income-related benefit”, paragraphs (b) and (c).

Local Government Finance Act 1992 (c. 14)

In Schedule 9, paragraphs 2 and 8.

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| Finance Act 1994 (c. 9) | In section 139(1), paragraph (b) and the word “and” before it. |
| Social Security (Incapacity for Work) Act 1994 (c. 18) | Section 2(4). Section 10. In Schedule 1, paragraph 32. |
| Social Security (Incapacity for Work) (Northern Ireland) Order 1994 (S.I. 1994/1898 (N.I. 12)) | Article 4(3). Article 12. In Schedule 1, paragraph 32. |
| Jobseekers Act 1995 (c. 18) | Section 29(7)(a) and (b). In Schedule 2, paragraphs 9, 33 and 34. |
| Pensions Act 1995 (c. 26) | Section 127. |
| Children (Scotland) Act 1995 (c. 36) | In section 22(4)(a), the words “or working families’ tax credit”. |
| Children (Northern Ireland) Order 1995 (S.I. 1995/755 (N.I. 2)) | In Article 2(2), the definitions of “disabled person’s tax credit” and “working families’ tax credit”. In Article 18C(7)(b), the words “, working families’ tax credit or disabled person’s tax credit”. |
| Jobseekers (Northern Ireland) Order 1995 (S.I. 1995/2705 (N.I. 15)) | Article 31(7)(a) and (b). In Schedule 2, paragraphs 2, 16 and 17. |
| Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) | Article 124. |
| Employment Tribunals Act 1996 (c. 17) | Section 21(1)(fg). |
| Employment Rights Act 1996 (c. 18) | Section 192(2)(ab). |
| Employment Rights (Northern Ireland) Order 1996 (S.I. 1996/1919 (N.I. 16)) | Article 237(2)(ab). |
| Finance Act 1997 (c. 16) | Section 110(5AA). |
| Social Security Act 1998 (c. 14) | Section 8(3)(d) and (e). |
| Tax Credits (Initial Expenditure) Act 1998 (c. 16) | The whole Act. |
| Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)) | Article 9(3)(d) and (e). |
| Tax Credits Act 1999 (c. 10) | The whole Act. |
| Finance Act 1999 (c. 16) | Section 30. Section 31(9) and (12). Schedule 3. |
| Access to Justice Act 1999 (c. 22) | Section 33. |
| Employment Relations Act 1999 (c. 26) | Section 18(5). In Schedule 4, paragraph 31(a). |
| Welfare Reform and Pensions Act 1999 (c. 30) | In Schedule 8, paragraphs 11 and 14. |

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|---|---|
| Immigration and Asylum Act 1999 (c. 33) | Section 115(1)(f) and (g). |
| Employment Relations (Northern Ireland) Order 1999 (S.I. 1999/2790 (N.I. 9)) | Article 20(5)(b). In Schedule 4, paragraph 13(a). |
| Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)) | In Schedule 8, paragraphs 10 and 13. |
| Finance Act 2000 (c. 17) | Section 34. In section 84(2), the words “an employment credit or”. |
| Government Resources and Accounts Act 2000 (c. 20) | In Schedule 1, paragraph 25. |
| Finance Act 2001 (c. 9) | Sections 52 and 53. Schedule 11. |
| Social Security Fraud Act 2001 (c. 11) | In section 7(8), in the definition of “disqualifying benefit”, paragraph (b)(ii) and (iii). |
| Social Security Fraud Act (Northern Ireland) 2001 (c. 17 (N.I.)) | In section 6(8), in the definition of “disqualifying benefit”, paragraph (b)(ii) and (iii). |
| Employment Act 2002 (c. 22) | In Schedules 3, 4 and 5, the entries relating to Schedule 3 to the Tax Credits Act 1999. In Schedule 6, paragraphs 9 and 10. In Schedule 7, paragraph 52. |
| Criminal Injuries Compensation (Northern Ireland) Order 2002 (S.I. 2002/796 (N.I. 1)) | Article 12(3). |

Status:

Point in time view as at 01/09/2002.

Changes to legislation:

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