

## SCHEDULES

### SCHEDULE 6

#### USE OF INFORMATION FOR, OR RELATING TO, EMPLOYMENT AND TRAINING

##### *Supply of Inland Revenue tax credits information for employment or training purposes*

- 9 In paragraph 2 of Schedule 5 to the Tax Credits Act 1999 (c. 10) (use and exchange of information)—
- (a) in sub-paragraph (2)—
    - (i) after “and” there is inserted “(subject to sub-paragraph (2A))”; and
    - (ii) at the end there is inserted “, or employment or training”;
  - (b) after that sub-paragraph there is inserted—

“(2A) An authorised officer may not require the supply under sub-paragraph (2) of information for use for the purposes of functions relating to employment or training.”; and
  - (c) in sub-paragraph (3), for “sub-paragraph (2) above” there is substituted “this paragraph”.