

# CHILD TRUST FUNDS ACT 2004

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## EXPLANATORY NOTES

### COMMENTARY

#### *Section 17: Use of information*

65. This section allows information to be shared within Government and between Government departments and contractors such as the Inland Revenue's IT provider. In the section such contractors are described as "persons providing services to the Inland Revenue". Under *subsection (1)* information held for CTF purposes can be used in connection with the CTF. Under *subsection (2)* information held for CTF purposes can be used for other functions carried out by the Inland Revenue. This would allow the Inland Revenue to use information about the CTF for statistical purposes in assessing the success of savings policies. Under *subsection (3)* information held for functions not connected with the CTF can be used in connection with the CTF. This would allow the Revenue to use information about households' claims for child tax credit to assess a child's eligibility for the supplementary contribution.
66. *Subsection (4)* allows other government departments to provide information to the Inland Revenue or one of its contractors for purposes connected with the CTF. The Inland Revenue will need to use information provided by the Department for Work and Pensions (DWP) or the Northern Irish equivalent to assess the eligibility for supplementary contribution of children born after 31 August 2002 but before the launch of CTF accounts. This group will include children in households unable to claim child tax credit as this was not introduced until April 2003 and children whose parents are receiving other benefits and will only transfer to child tax credit in the tax year 2004-05. For households in these circumstances, DWP will provide the Inland Revenue with information about other benefits that were claimed at the relevant time (see paragraphs 45 and 46).