
Changes to legislation: Tax Credits Act 2002, Paragraph 11 is up to date with all changes known to be in force on or before 30 April 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) View outstanding changes

SCHEDULES

SCHEDULE 5

USE AND DISCLOSURE OF INFORMATION

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,”.

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Commencement Information

- II** [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](#)

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing SI 2003/962 by [S.I. 2008/3151 art. 3\(2\)](#) (art. 3(2) revoked (14. 7.2014) by S.I. 2014/1848)
- specified provision(s) amendment to earlier commencing SI 2003/962 art. 2(5) by [S.I. 2011/2910 art. 2](#) (Order revoked (14. 7.2014) by S.I. 2014/1848)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 35(2)-(12) substituted for s. 35(2) by [2012 c. 5 s. 124](#)
- s. 35(9) words substituted by [2020 c. 17 Sch. 24 para. 443\(1\)](#) (This amendment not applied to legislation.gov.uk. The substitution of s. 35(2)-(12) for s. 35(2) by 2021 c. 5, s. 124 is not yet in force)
- s. 36(10) words repealed by [2012 c. 5 Sch. 14 Pt. 12](#)