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**Changes to legislation:** Tax Credits Act 2002, Paragraph 4 is up to date with all changes known to be in force on or before 19 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

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## SCHEDULES

### SCHEDULE 5

#### USE AND DISCLOSURE OF INFORMATION

##### *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.
- [<sup>F1</sup>(2) Information to which this paragraph applies may be supplied—
- (a) to the Secretary of State, or
  - (b) to a person providing services to the Secretary of State,
- for use for the purposes of functions relating to <sup>F2</sup>... war pensions or for such purposes relating to evaluation or statistical studies as may be prescribed.
- <sup>F3</sup>(3) .....
- (3A) Information to which this paragraph applies may be supplied—
- (a) to the Northern Ireland Department, or
  - (b) to a person providing services to the Northern Ireland Department,
- for use for the purposes of functions relating to <sup>F4</sup>... child support or war pensions or for such purposes relating to evaluation or statistical studies as may be prescribed.
- (3B) An authorised officer may require information to which this paragraph applies to be supplied—
- (a) to the Northern Ireland Department, or
  - (b) to a person providing services to the Northern Ireland Department,
- for use for the purposes of functions relating to <sup>F5</sup>... child support.]
- (4) In [<sup>F6</sup>sub-paragraphs <sup>F7</sup>... (3B)] “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).

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#### Textual Amendments

- F1** Sch. 5 para. 4(2)-(3B) substituted for Sch. 5 para. 4(2) (1.6.2009) by [Child Maintenance and Other Payments Act 2008 \(c. 6\), s. 62\(3\)](#), [Sch. 7 para. 4\(2\)](#); S.I. 2009/1314, art. 2(2)(b)(i)

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- F2** Words in Sch. 5 para. 4(2) repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), **Sch. 14 Pt. 13**
- F3** Sch. 5 para. 4(3) repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), **Sch. 14 Pt. 13**
- F4** Words in Sch. 5 para. 4(3A) repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), **Sch. 14 Pt. 13**
- F5** Words in Sch. 5 para. 4(3B) repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), **Sch. 14 Pt. 13**
- F6** Words in Sch. 5 para. 4(4) substituted (1.6.2009) by Child Maintenance and Other Payments Act 2008 (c. 6), s. 62(3), **Sch. 7 para. 4(3)**; S.I. 2009/1314, art. 2(2)(b)(i)
- F7** Words in Sch. 5 para. 4(4) repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), **Sch. 14 Pt. 13**

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#### **Commencement Information**

- I1** 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 :**

- Sch. 5 para. 4(5) words substituted by [2023 c. 48 s. 2\(1\)\(j\)](#)
- 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](#)