



Children Act 2004

2004 CHAPTER 31

PART 5

MISCELLANEOUS

Other provisions

63 Disclosure of information by Inland Revenue

- (1) In Schedule 5 to the Tax Credits Act 2002 (c. 21) (use and disclosure of information), after paragraph 10 insert—

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

- 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.

Changes to legislation: There are currently no known outstanding effects for the Children Act 2004, Section 63. (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.”
- (2) In relation to an offence committed under sub-paragraph (5) of paragraph 10A of Schedule 5 to the Tax Credits Act 2002 (c. 21) (as inserted by subsection (1) above)

Changes to legislation: There are currently no known outstanding effects for the Children Act 2004, Section 63. (See end of Document for details)

before [^{F1}2 May 2022], the reference in sub-paragraph (7)(b) of that paragraph to twelve months shall be read as a reference to six months.

Textual Amendments

- F1** Words in s. 63(2) substituted (28.4.2022) by [The Criminal Justice Act 2003 \(Commencement No. 33\) and Sentencing Act 2020 \(Commencement No. 2\) Regulations 2022 \(S.I. 2022/500\)](#), regs. 1(2), 5(1), [Sch. Pt. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the Children Act 2004, Section 63.