

2003/3308

Tax Credits (Provision of Information) (Evaluation and Statistical Studies) Regulations 2003

TC (Provision of Info) (Evaluation etc)

Made by the Commissioners of Inland Revenue under TCA 2002 ss 65(2) and 67, and Sch 5, para 4(2)

Made 18 December 2003

Laid before Parliament 19 December 2003

Coming into force 9 January 2004

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1 Citation, commencement and extent

(1) These Regulations may be cited as the Tax Credits (Provision of Information) (Evaluation and Statistical Studies) Regulations 2003 and shall come into force on 9th January 2004.

(2) These Regulations do not extend to Northern Ireland.

2 Purposes for which information may be provided

The purposes of conducting evaluation and statistical studies in relation to—

- (a) the education of children and young people under the age of 17; and
- (b) the provision and use of child care, are prescribed under paragraph 4 of Schedule 5 to the Tax Credits Act 2002 (provision of information by the Board of Inland Revenue for evaluation and statistical studies).

Here “child care” means any care provided for a child whether or not of a description prescribed for any purpose under the Act.