

2003 No. 3308

TAX CREDITS

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

<i>Made</i> - - - -	<i>18th December 2003</i>
<i>Laid before Parliament</i>	<i>19th December 2003</i>
<i>Coming into force</i> - -	<i>9th January 2004</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 65(2) and 67 of, and paragraph 4(2) of Schedule 5 to, the Tax Credits Act 2002^(a) make the following Regulations:

Citation, commencement and extent

1.—(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.

Purposes for which information may be provided

2. 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^(b).

18th December 2003

Nick Montagu
Helen Ghosh
Two of the Commissioners of Inland Revenue

^(a) 2002 c.21. Section 67 is cited because of the meaning which it ascribes to “prescribed”.
^(b) see section 12(4) of the Tax Credits Act 2002 and regulation 14 of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (S.I. 2002/2005). Regulation 14(2)(e) was inserted by regulation 13 of The Working Tax Credit (Entitlement and Minimum Rate) (Amendment) Regulations (S.I. 2003/701).

EXPLANATORY NOTE

(This note is not part of the Regulations)

Paragraph 4 of Schedule 5 to the Tax Credits Act 2002 (c.21) enables information relating to tax credits, child benefit or guardian's allowance to be provided by the Board of Inland Revenue to the Secretary of State for purposes relating to evaluation or statistical studies as may be prescribed. These regulations prescribe such purposes.

Regulation 1 provides for the citation, commencement and extent.

Regulation 2 prescribes the purposes relating to evaluation and statistical studies, namely the conduct of studies on the education of children under 17 and the provision and use of child care.

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