

2004 No. 1414

TAX CREDITS, NORTHERN IRELAND

**The Tax Credits (Provision of Information) (Evaluation and
Statistical Studies) (Northern Ireland) Regulations 2004**

<i>Made</i> - - - -	<i>24th May 2004</i>
<i>Laid before Parliament</i>	<i>24th May 2004</i>
<i>Coming into force</i> - -	<i>14th June 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. These Regulations may be cited as the Tax Credits (Provision of Information) (Evaluation and Statistical Studies) (Northern Ireland) Regulations 2004, shall come into force on 14th June 2004 and extend only to Northern Ireland.

Purposes for which information may be provided

2. The purposes of conducting evaluation and statistical studies about community relations, education and employment of persons in Northern Ireland under the age of 18, 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).

24th May 2004

Ann Chant
Dave Hartnett
Two of the Commissioners of Inland Revenue

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 Department for Social Development in Northern Ireland or a person providing services to that department, for purposes relating to evaluation or statistical studies as may be prescribed. These regulations prescribe such purposes.

(a) 2002 c.21. Section 65(1) reserves certain powers to the Treasury: section 65(2) confers all other powers to make regulations on the Board. Section 67 is cited because of the meaning which it ascribes to "prescribed".

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 about community relations, education and employment of persons under 18.

These Regulations do not impose any new costs on business.

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