

2003 No. 731

TAX CREDITS

The Tax Credits (Provision of Information) (Functions Relating to Health) Regulations 2003

<i>Made</i> - - - -	<i>14th March 2003</i>
<i>Laid before Parliament</i>	<i>14th March 2003</i>
<i>Coming into force</i> - -	<i>6th April 2003</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 65(2) and 67 of, and paragraph 9(2) of Schedule 5 to, the Tax Credits Act 2002(a), hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Tax Credits (Provision of Information) (Functions Relating to Health) Regulations 2003 and shall come into force on 6th April 2003.

Interpretation

2. In these Regulations—

“child tax credit” shall be construed in accordance with section 8 of the Tax Credits Act 2002;

“disability element” means the disability element of working tax credit as specified in section 11(3) of the Tax Credits Act 2002;

“family” means—

(a) in the case of a joint claim for a tax credit under the Tax Credits Act 2002, the married or unmarried couple by whom the claim is made and any child or qualifying young person for whom at least one of them is responsible, in accordance with regulation 3 of the Child Tax Credit Regulations 2002(b);

(b) in the case of a single claim for a tax credit under the Tax Credits Act 2002, the claimant and any child or qualifying young person for whom he is responsible in accordance with regulation 3 of the Child Tax Credit Regulations 2002;

“qualifying family” means a family—

(a) that has a relevant income of £14,200 or less, and

(b) one member of which is receiving—

(i) working tax credit and child tax credit, or

(ii) working tax credit which includes a disability element, or

(iii) child tax credit, not being eligible for working tax credit;

(a) 2002 c.21. Section 67 is cited because of the meaning it ascribes to the word “prescribed”.

(b) S.I. 2002/2007.

“qualifying young person” has the meaning given by regulation 2(1), read with regulation 5(3) and (4), of the Child Tax Credit Regulations 2002;

“relevant income” has the same meaning as in section 7(3) of the Tax Credits Act 2002;

“working tax credit” shall be construed in accordance with section 10 of the Tax Credits Act 2002.

Prescribed functions relating to health

3. The following functions are prescribed for the purposes of paragraph 9 of Schedule 5 to the Tax Credits Act 2002 (provision of information by the Board of Inland Revenue for health purposes)—

- (a) the issue by or on behalf of the Secretary of State, the National Assembly for Wales, the Scottish Ministers or the Department of Health, Social Services, and Public Safety in Northern Ireland of a certificate confirming that the family is a qualifying family;
- (b) verification by or on behalf of the Secretary of State, the National Assembly for Wales, the Scottish Ministers or that Department at any time that a family is a qualifying family at that time;
- (c) the issue on behalf of the Secretary of State or that Department of milk tokens and free vitamins to persons entitled to receive free of charge milk (including dried milk) or vitamins in accordance with the Welfare Food Regulations 1996(a) or the Welfare Food Regulations (Northern Ireland) 1988(b);
- (d) the making on behalf of the Secretary of State or that Department of payments to such persons in accordance with those Regulations;
- (e) the giving on behalf of the Secretary of State or that Department of information relating to milk tokens and related health matters to such persons in accordance with those Regulations.

Tim Flesher
Dave Hartnett

14th March 2003

Two of the Commissioners of Inland Revenue

(a) S.I. 1996/1434
(b) S.R. 1988 No. 137.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Paragraph 9 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 of Health, the National Assembly for Wales, the Scottish Ministers, or the Department of Health, Social Services and Public Safety in Northern Ireland (or to persons providing services to, or exercising functions on behalf of, those Departments or persons) for the purposes of such functions relating to health as may be prescribed. These Regulations prescribe such functions.

Regulation 1 provides for citation and commencement, and regulation 2 for interpretation.

Regulation 3 prescribes the functions relating to health.

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