

**EXPLANATORY MEMORANDUM RELATING TO THE
TAX CREDITS (PROVISION OF INFORMATION) (FUNCTIONS RELATING TO HEALTH)
(SCOTLAND) REGULATIONS 2004**

2004 No. 1895 (S.6)

1. This explanatory memorandum has been prepared by the Commissioners of Inland Revenue and is laid before Parliament by Command of Her Majesty.

This memorandum contains information for the Joint Committee on Statutory Instruments.

2. **Description**

2.1. These regulations prescribe purposes relating to health, for which the Inland Revenue may provide information relating to tax credits, child benefit or guardian's allowance to the Scottish Ministers or to persons exercising their functions or providing services to them.

2.2. These regulations state that information may be provided for the purposes of surveys in Scotland relating to the health of children and young persons under the age of 17 and their families.

3. **Matters of special interest to the Joint Committee on Statutory Instruments**

3.1. None.

4. **Legislative Background**

4.1 Paragraph 9 of Schedule 5 to the Tax Credits Act 2002 provides that information held by

- the Board of Inland Revenue for the purposes of functions relating to tax credits, child benefit or guardian's allowance or by
- a person providing services to the Board in connection with the provision of those services

may be provided by the Inland Revenue to

- the Scottish Ministers or
- a person providing services to or exercising functions on behalf of the Scottish Ministers

for the purposes of such functions relating to health as may be prescribed.

5. **Extent**

5.1. This instrument applies only to Scotland.

6. **Policy background**

6.1. It is policy to provide information to other government departments in accordance with the statutory gateways where to do so

- does not adversely affect the work of the Inland Revenue,
 - makes economic sense and
 - provides joined up government.
- 6.2 The Scottish Executives Education Department (SEED) has asked the Inland Revenue to supply the names and addresses of the parents of children aged 9 months and 3-4 years old from the Child Benefit register. This is to enable them to conduct the Early Years Longitudinal Study 2004 - Growing up in Scotland (GUS).
- 6.3 The study is designed to
- Help the Scottish Departments to obtain both cross-sectional and longitudinal data on the characteristics and experiences of (families and) children in the early years (0-5) age group in Scotland with particular emphasis on children's and parents' health, and awareness of, access to, use and perceptions of health services.
 - Support the particular analytical requirements for both longitudinal and cross-sectional studies of children's development and well being and the effectiveness of services provided for them.
 - Contribute to the development of the early years/children's services evidence base for the executive and for the wider research community in Scotland .
 - Gather evidence to provide a baseline for future monitoring of the impacts of early years policies.
 - And contribute to evaluating and monitoring the "Programme for Better Government Target", to ensure that by 2006 at least 15,000 vulnerable children under 5 would have an integrated package of health, care and education support which meets their needs.
- 6.4. This Statutory Instrument will allow the Inland Revenue to supply the names and addresses to the Scottish Executive's Education Department who will write to the addressees outlining the study and inviting them to take part and giving them the opportunity to opt out if they wish to do so. The survey will consist of face to face interviews in the home of the main carer /parent (usually the mother). A joint team from the Scottish Centre for Social Research Scotland and the Centre for Families and Relationships has been commissioned to conduct the survey.
- 6.5. 6200 addresses are required to be selected for parents of children aged 9 months between April 2004 and March 2005 and 3750 addresses for parents of children aged 3-4 years in the same window.
- 6.6. It seems likely that there will be an ongoing need to re-visit the cohorts selected for GUS at different times during childhood and adolescence for further studies to monitor and evaluate the ongoing effectiveness of the Early Years policies relating to the health of children and their families in Scotland.
- 6.7. This Statutory Instrument will enable the Inland Revenue, with the Paymaster General's prior agreement, to supply information for future health -related studies in Scotland relating to children, young persons under 17 and their families without the need for further Statutory Instruments. In this respect it follows the pattern of Statutory Instrument 2003 No. 3308.
- 6.8. Names and addresses for similar surveys have previously been supplied from the Child Benefit records when these were under the care of the Department for Works and Pensions.

6.9. The Statutory Instruments referred to in the Explanatory Note appended to this Statutory Instrument relate

- (1) to the provision to the Department of Health of names and addresses of tax credit claimants who are eligible for passported medical benefits such as baby milk and vitamins and free prescriptions, optical and dental treatment etc. and
- (2) to the provision of names and addresses to the ONS for the conduct of a survey into the mental health of children aged 5 to 16 in England and Scotland.

7. Impact

- 7.1. A Regulatory Impact Assessment has not been prepared for this instrument as it has no impact on business, charities or voluntary bodies.

8. Contact

Alan Wood at the Inland Revenue [tel: 020 7438 6992 or e-mail: Alan.J.Wood@ir.gsi.gov.uk] can answer any queries regarding the instrument.