
Changes to legislation: Commissioners for Revenue and Customs Act 2005, Cross Heading: Tax Credits Act 2002 (c. 21) is up to date with all changes known to be in force on or before 29 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 4

CONSEQUENTIAL AMENDMENTS, &c.

Tax Credits Act 2002 (c. 21)

88 For section 2 of the Tax Credits Act 2002 (functions of Inland Revenue) substitute—

“2 Functions of Commissioners for Revenue and Customs

The Commissioners for Her Majesty’s Revenue and Customs shall be responsible for the payment and management of tax credits.”

Commencement Information

I1 [Sch. 4 para. 88](#) in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(h\)](#)

89 Section 40(1)(a) of that Act (annual reports) shall cease to have effect.

Commencement Information

I2 [Sch. 4 para. 89](#) in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(h\)](#)

90 For section 53 of that Act, substitute—

“53 General functions of Commissioners for Revenue and Customs

The Commissioners for Her Majesty’s Revenue and Customs shall be responsible for the payment and management of child benefit and guardian’s allowance.”

Commencement Information

I3 [Sch. 4 para. 90](#) in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(h\)](#)

91 Paragraph 2 of Schedule 5 to that Act (use and disclosure of information) shall cease to have effect.

Commencement Information

I4 [Sch. 4 para. 91](#) in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(h\)](#)

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- 92 To the extent that the Tax Credits Act 1999 (c. 10) is saved by the Tax Credits Act 2002 (Commencement No. 4, Transitional and Savings) Order 2003 (S.I. 2003/962), the modifications made by paragraphs 88 to 91 shall have effect in relation to the relevant provisions of that Act as they have effect in relation to the Tax Credits Act 2002 (c. 21).

Commencement Information

I5 [Sch. 4 para. 92](#) in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(h\)](#)

Changes to legislation:

Commissioners for Revenue and Customs Act 2005, Cross Heading: Tax Credits Act 2002 (c. 21) is up to date with all changes known to be in force on or before 29 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)