



Tax Credits Act 2002

2002 CHAPTER 21

PART 2

CHILD BENEFIT AND GUARDIAN'S ALLOWANCE

Transfer of functions etc.

49 Functions transferred to Treasury

- (1) The functions of the Secretary of State under—
- (a) section 77 of the Social Security Contributions and Benefits Act 1992 (c. 4) (guardian's allowance: Great Britain),
 - (b) Part 9 of that Act (child benefit: Great Britain), except ^{F1}... paragraphs 5 and 6(1) of Schedule 10,
 - (c) section 80 of the Social Security Administration Act 1992 (c. 5) (overlap with benefits under legislation of other member States: Great Britain), and
 - (d) section 72 of the Social Security Act 1998 (c. 14) (power to reduce child benefit for lone parents: Great Britain),
- are transferred to the Treasury.
- (2) The functions of the Northern Ireland Department under—
- (a) section 77 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) (guardian's allowance: Northern Ireland),
 - (b) Part 9 of that Act (child benefit: Northern Ireland), except ^{F2}... paragraphs 5 and 6(1) of Schedule 10,
 - (c) section 76 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (overlap with benefits under legislation of other member States: Northern Ireland), and
 - (d) Article 68 of the Social Security (Northern Ireland) Order 1998 (1998/1506 (N.I. 10)) (power to reduce child benefit for lone parents: Northern Ireland),
- are transferred to the Treasury.

Status: Point in time view as at 10/04/2006.

Changes to legislation: Tax Credits Act 2002, Cross Heading: Transfer of functions etc. is up to date with all changes known to be in force on or before 01 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)

- (3) The functions of the Secretary of State under Part 10 of the Social Security Administration Act 1992 (c. 5) (review and alteration of benefits: Great Britain) so far as relating to child benefit and guardian’s allowance are transferred to the Treasury.
- (4) The functions of the Northern Ireland Department under sections 132 to 134 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (review and alteration of benefits: Northern Ireland) so far as relating to child benefit and guardian’s allowance are transferred to the Treasury.

Textual Amendments

- F1** Words in s. 49(1)(b) repealed (E.W.S.) (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\), Sch. 2 Pt. 1](#)
- F2** Words in s. 49(2)(b) repealed (N.I.) (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\), Sch. 2 Pt. 2](#)

Commencement Information

- I1** S. 49 wholly in force at 7.4.2003; s. 49 not in force at Royal Assent, see s. 61; s. 49 in force for certain purposes at 1.4.2003 and otherwise in force at 7.4.2003 by [S.I. 2003/392, art. 2](#)

50 Functions transferred to Board

- (1) The functions of the Secretary of State and the Northern Ireland Department under the provisions specified in subsection (2), so far as relating to child benefit and guardian’s allowance, are transferred to the Board.
- (2) The provisions referred to in subsection (1) are—
 - (a) the Social Security Contributions and Benefits Act 1992 (c. 4),
 - (b) the Social Security Administration Act 1992, except Part 13 (advisory bodies and consultation: Great Britain),
 - (c) the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7),
 - (d) the Social Security Administration (Northern Ireland) Act 1992, except Part 12 (advisory bodies and consultation: Northern Ireland),
 - (e) Chapter 2 of Part 1 of the Social Security Act 1998 (c. 14) (social security decisions and appeals: Great Britain),
 - (f) Chapter 2 of Part 2 of the Social Security (Northern Ireland) Order 1998 (1998/1506 (N.I. 10)) (social security decisions and appeals: Northern Ireland), and
 - (g) any subordinate legislation made under any of the provisions specified in section 49 or any of the preceding provisions of this subsection.
- (3) This section has effect subject to section 49.

Commencement Information

- I2** [S. 50](#) wholly in force at 7.4.2003; [s. 50](#) not in force at Royal Assent, see [s. 61](#); [s. 50](#) in force for certain purposes at 1.4.2003 and otherwise in force at 7.4.2003 by [S.I. 2003/392, art. 2](#)

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51 Consequential amendments

Schedule 4 (amendments consequential on transfer of functions made by sections 49 and 50) has effect.

Commencement Information

- I3** [S. 51](#) wholly in force at 7.4.2003; [s. 51](#) not in force at Royal Assent, see [s. 61](#); [s. 51](#) in force for certain purposes at 26.2.2003 and 1.4.2003 and otherwise in force at 7.4.2003 by [S.I. 2003/392](#), [art. 2](#)

52 Transfer of property, rights and liabilities

- (1) This subsection transfers to and vests in the Treasury the property, rights and liabilities to which the Secretary of State or the Northern Ireland Department is entitled or subject in connection with functions transferred to the Treasury by section 49 immediately before they are transferred.
- (2) This subsection transfers to and vests in the Board the property, rights and liabilities to which the Secretary of State or the Northern Ireland Department is entitled or subject in connection with functions transferred to the Board by section 50 immediately before they are transferred.
- (3) A certificate given by the Treasury that any property has been transferred by subsection (1) is conclusive evidence of the transfer; and a certificate given by the Board that any property has been transferred by subsection (2) is conclusive evidence of the transfer.
- (4) Subsections (1) and (2) have effect in relation to property, rights and liabilities in spite of any provision (of whatever nature) which would prevent or restrict transfer otherwise than by this section.
- (5) Subsections (1) and (2) do not apply to contracts within subsection (6); but any term of such a contract about the provision of goods or services to the Secretary of State (or a government department) or the Northern Ireland Department is to be taken to refer also to the Board in connection with any function transferred by section 49 or 50.
- (6) The contracts within this subsection are contracts for the supply of goods or services to the Secretary of State or the Northern Ireland Department—
 - (a) which relate partly to functions transferred by section 49 or 50 and partly to other functions, or
 - (b) the terms of which are wholly or partly determined by a contract within paragraph (a).
- (7) Her Majesty may by Order in Council make such provision for the transfer to Her Majesty’s Home Civil Service of persons employed in the Northern Ireland Civil Service as appears to Her Majesty to be appropriate in consequence of the transfer of functions made by sections 49 and 50.

Commencement Information

- I4** [S. 52](#) wholly in force at 7.4.2003; [s. 52](#) not in force at Royal Assent, see [s. 61](#); [s. 52](#) in force for certain purposes at 26.2.2003 and 1.4.2003 and otherwise in force at 7.4.2003 by [S.I. 2003/392](#), [art. 2](#)

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[^{F3}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.]

Textual Amendments

F3 S. 53 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 90](#); S.I. 2005/1126, art. 2(2)(h)

54 Transitional provisions

- (1) Any function covered by section 49 which is a function of making subordinate legislation may be exercised by the Treasury at any time after the passing of this Act if the subordinate legislation made in the exercise of the function comes into force after the commencement of that section.
- (2) Any function covered by section 50 which is a function of making subordinate legislation may be exercised by the Board at any time after the passing of this Act if the subordinate legislation made in the exercise of the function comes into force after the commencement of that section.
- (3) Nothing in section 49 or 50 affects the validity of anything done by or in relation to the Secretary of State or the Northern Ireland Department before its commencement.
- (4) Anything (including legal proceedings) relating to any functions transferred by section 49, or any property, rights or liabilities transferred by section 52(1), which is in the course of being done or carried on by or in relation to the Secretary of State or the Northern Ireland Department immediately before the transfer may be continued by or in relation to the Treasury.
- (5) Anything (including legal proceedings) relating to any functions transferred by section 50, or any property, rights or liabilities transferred by section 52(2), which is in the course of being done or carried on by or in relation to the Secretary of State or the Northern Ireland Department immediately before the transfer may be continued by or in relation to the Board.
- (6) Anything done by the Secretary of State or the Northern Ireland Department for the purposes of or in connection with any functions transferred by section 49, or any property, rights or liabilities transferred by section 52(1), which is in effect immediately before the transfer has effect afterwards as if done by the Treasury.
- (7) Anything done by the Secretary of State or the Northern Ireland Department for the purposes of or in connection with any functions transferred by section 50, or any property, rights or liabilities transferred by section 52(2), which is in effect immediately before the transfer has effect afterwards as if done by the Board.
- (8) The Treasury is substituted for the Secretary of State or the Northern Ireland Department in any subordinate legislation, any contracts or other documents and any legal proceedings relating to any functions transferred by section 49, or any property, rights or liabilities transferred by section 52(1), made or commenced before the transfer.
- (9) The Board are substituted for the Secretary of State or the Northern Ireland Department in any subordinate legislation, any contracts or other documents and any legal

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proceedings relating to any functions transferred by section 50, or any property, rights or liabilities transferred by section 52(2), made or commenced before the transfer.

(10) Any order made under section 8 of the Electronic Communications Act 2000 (c. 7) which—

- (a) modifies provisions relating to child benefit or guardian’s allowance, and
- (b) is in force immediately before the commencement of this subsection,

is to continue to have effect for the purposes of child benefit and guardian’s allowance, despite subsection (7) of that section, until regulations made by the Board under section 132 of the Finance Act 1999 (c. 16) which are expressed to supersede that order come into force.

Commencement Information

I5 S. 54 wholly in force at 7.4.2003; s. 54(1)(2) in force at Royal Assent, see s. 61; s. 54(3)-(10) in force for certain purposes at 26.2.2003 and 1.4.2003 and otherwise in force at 7.4.2003 by S.I. 2003/392, art. 2

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