

*These notes refer to the Tax Credits Act 2002  
(c.21) which received Royal Assent on 8 July 2002*

# **TAX CREDITS ACT 2002**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 2: Child Benefit and Guardian's Allowance**

##### ***Section 49: Functions transferred to Treasury***

171. **Section 49** transfers to the Treasury responsibility for policy relating to child benefit and guardian's allowance, for setting the level of those benefits, and for the rules concerning entitlement. The functions transferred consist mainly of the exercise of powers to make subordinate legislation in relation to those benefits. This section covers the transfer of policy relating to those benefits within both Great Britain and Northern Ireland.