

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

TAX CREDITS ACT 2002

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 2: Child Benefit and Guardian's Allowance

Section 51: Consequential amendments

174. **Section 51** gives effect to Schedule 4, which makes amendments to the law about child benefit and guardian's allowance needed in consequence of the transfer of functions made by sections 49 and 50.