



Tax Credits Act 2002

2002 CHAPTER 21

PART 2

CHILD BENEFIT AND GUARDIAN'S ALLOWANCE

Minor amendments

57 Abolition of exclusion of tax exempt persons

In Schedule 9 to—

- (a) the Social Security Contributions and Benefits Act 1992, and
 - (b) the Social Security Contributions and Benefits (Northern Ireland) Act 1992,
- omit paragraph 4 (person not entitled to child benefit if he or other prescribed person is exempt from tax under prescribed provisions).