



Tax Credits Act 2002

2002 CHAPTER 21

PART 3

SUPPLEMENTARY

Other supplementary provisions

65 Regulations, orders and schemes

- (1) Any power to make regulations under sections 3, 7 to 13, 42 and 43, and any power to make regulations under this Act prescribing a rate of interest, is exercisable by the Treasury.
- (2) Any other power to make regulations under this Act is exercisable by the Board.
- (3) Subject to subsection (4), any power to make regulations, orders or schemes under this Act is exercisable by statutory instrument.
- (4) The power—
 - (a) of the Department of Health, Social Services and Public Safety to make schemes under section 12(5), and
 - (b) of the Northern Ireland Department to make orders under section 62(1),is exercisable by statutory rule for the purposes of the Statutory Rules (Northern Ireland) Order 1979 ([S.I. 1979/1573 \(N.I. 12\)](#)).
- (5) Regulations may not be made under section 25 or 26 in relation to appeals in Scotland without the consent of the Scottish Ministers.
- (6) Regulations may not be made under section 39(6) or 63(8) without the consent of the Lord Chancellor and the Scottish Ministers.
- (7) Any power to make regulations under this Act may be exercised—
 - (a) in relation to all cases to which it extends, to all those cases with prescribed exceptions or to prescribed cases or classes of case,

Status: This is the original version (as it was originally enacted).

- (b) so as to make as respects the cases in relation to which it is exercised the full provision to which it extends or any less provision (whether by way of exception or otherwise),
 - (c) so as to make the same provision for all cases in relation to which it is exercised or different provision for different cases or classes of case or different provision as respects the same case or class of case for different purposes,
 - (d) so as to make provision unconditionally or subject to any prescribed condition,
 - (e) so as to provide for a person to exercise a discretion in dealing with any matter.
- (8) Any regulations made under a power under this Act to prescribe a rate of interest may—
- (a) either themselves specify a rate of interest or make provision for any such rate to be determined by reference to such rate or the average of such rates as may be referred to in the regulations,
 - (b) provide for rates to be reduced below, or increased above, what they otherwise would be by specified amounts or by reference to specified formulae,
 - (c) provide for rates arrived at by reference to averages to be rounded up or down,
 - (d) provide for circumstances in which alteration of a rate of interest is or is not to take place, and
 - (e) provide that alterations of rates are to have effect for periods beginning on or after a day determined in accordance with the regulations in relation to interest running from before that day as well as from or from after that day.
- (9) Any power to make regulations or a scheme under this Act includes power to make any incidental, supplementary, consequential or transitional provision which appears appropriate for the purposes of, or in connection with, the regulations or scheme.