
STATUTORY INSTRUMENTS

2005 No. 2200

TAX CREDITS

**The Tax Credit (Payment by Employers,
etc.) (Amendment) Regulations 2005**

<i>Made</i>	- - - -	<i>4th August 2005</i>
<i>Laid before Parliament</i>		<i>8th August 2005</i>
<i>Coming into force</i>	- -	<i>29th August 2005</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 24(2), (3), (4), (7) and (8), 25(1) and (2), 65 and 67 of the Tax Credits Act 2002⁽¹⁾, and now exercisable by them⁽²⁾, and with the consent of the Scottish Ministers⁽³⁾, make the following Regulations:

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- (1) [2002 c. 21](#). Section 24 is to be amended by paragraph 145 of Part 14 of Schedule 24 to the Civil Partnership Act 2004 ([c. 33](#)). Section 67 is cited because of the meaning it ascribes to "prescribed".
- (2) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 ([c. 11](#)). Section 50(1) of that Act provides that a reference to the Commissioners of Inland Revenue (however expressed) shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (3) See section 65(5) of the Tax Credits Act 2002 ([c. 21](#)). Regulations under section 25 of that Act relating to appeals in Scotland may not be made without the consent of Scottish Ministers.