
STATUTORY INSTRUMENTS

2008 No. 2169

TAX CREDITS

The Tax Credits (Miscellaneous
Amendments) (No. 2) Regulations 2008

<i>Made</i>	- - - -	<i>13th August 2008</i>
<i>Laid before Parliament</i>		<i>14th August 2008</i>
<i>Coming into force</i>	- -	<i>1st September 2008</i>

These Regulations are made by the Treasury and the Commissioners for Her Majesty's Revenue and Customs.

The powers exercised by the Treasury are those contained in sections 7(8), 8(2) and (3), 12(1) to (4), 65(1) and (7) and 67 of the Tax Credits Act 2002⁽¹⁾.

The powers exercised by the Commissioners for Her Majesty's Revenue and Customs are those contained in sections 4(1), 65(2) and (7) and 67 of that Act⁽²⁾.

(1) [2002 c. 21](#). Section 67 is cited because of the meaning it ascribes to "prescribed".

(2) By virtue of section 65(2), the powers in section 4(1) were exercisable by the Board. The Board is defined in section 67 as the Commissioners of Inland Revenue. 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, insofar as is appropriate in consequence of section 5, a reference to the Commissioners of Inland Revenue shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.