
STATUTORY INSTRUMENTS

2009 No. 2887

TAX CREDITS

**The Tax Credits (Miscellaneous
Amendments) (No. 2) Regulations 2009**

Made - - - - 28th October 2009
Laid before Parliament 30th October 2009
Coming into force in accordance with regulation 1

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

The powers exercised by Treasury are those contained in sections 7(8) and (9), 11(1), (5) and (6), 12(3) and (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)⁽²⁾, 65(2) and (7) and 67 of that Act⁽³⁾.

(1) 2002 c. 21. Section 67 is cited because of the meaning it ascribes to "prescribed".
(2) Section 4(1) was amended by paragraph 145 of Schedule 24 to the [Civil Partnership Act 2004 \(c. 33\)](#).
(3) 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. Section 67 is cited because of the meaning it ascribes to "prescribed".