
STATUTORY INSTRUMENTS

2011 No. 721

TAX CREDITS

The Tax Credits (Miscellaneous Amendments) Regulations 2011

<i>Made</i>	- - - -	<i>10th March 2011</i>
<i>Laid before Parliament</i>		<i>11th March 2011</i>
<i>Coming into force</i>	- -	<i>6th April 2011</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) and (9), 12(3) and (4), 65(1), (7) and (9) 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 65(2), (7) and (9) and 67 of, and paragraph 9(2) of Schedule 5 to, 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. Section 67 is cited because of the meaning it ascribes to "prescribed".