
STATUTORY INSTRUMENTS

2014 No. 1231

**SOCIAL SECURITY
TAX CREDITS**

**The Child Benefit (General) and Child Tax
Credit (Amendment) Regulations 2014**

<i>Made</i>	- - - -	<i>12th May 2014</i>
<i>Laid before Parliament</i>		<i>14th May 2014</i>
<i>Coming into force</i>	- -	<i>4th June 2014</i>

The Treasury, in exercise of the powers conferred by sections 142(2)(b) and 175(1) and (3) of, and paragraph 3 of Schedule 9 to, the Social Security Contributions and Benefits Act 1992⁽¹⁾ and sections 138(1)(b) and 171(1) and (3) of, and paragraph 3 of Schedule 9 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽²⁾ and now exercisable by them⁽³⁾, and sections 8(4)(b), 65(1) and (7) and 67 of the Tax Credits Act 2002⁽⁴⁾, make the following Regulations.

-
- (1) 1992 c. 4. Section 142 was substituted by section 1(2) of the Child Benefit Act 2005 (c. 6). Section 175(1) was amended by paragraphs 29(1), (2) and (3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc) Act 1999 (c. 2). Paragraph 3 of Schedule 9 was amended by paragraphs 1 and 17(1), (4) of the Child Benefit Act 2005 and paragraph 54 of Schedule 24 to the Civil Partnership Act 2004 (c. 33).
- (2) 1992 c. 7. Section 138 was substituted by section 2(2) of the Child Benefit Act 2005. Section 171(1) was amended by paragraph 5 of Schedule 4 to the Tax Credits Act 2002 (c. 21).
- (3) The powers of the Secretary of State under section 142 of the Social Security Contributions and Benefits Act 1992 were transferred to the Treasury by section 49(1)(b) of the Tax Credits Act 2002. The powers of the Department for Social Development in Northern Ireland under section 138 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 were transferred to the Treasury by section 49(2)(b) of the Tax Credits Act 2002.
- (4) 2002 c. 21.