
STATUTORY INSTRUMENTS

2014 No. 1511

**SOCIAL SECURITY
TAX CREDITS**

**The Child Benefit (General) and the Tax Credits
(Residence) (Amendment) Regulations 2014**

<i>Made</i>	- - - -	<i>9th June 2014</i>
<i>Laid before Parliament</i>		<i>10th June 2014</i>
<i>Coming into force</i>	- -	<i>1st July 2014</i>

The Treasury, in exercise of the powers conferred by sections 146(3) and 175(1), (1A)(a), (3) and (4) of the Social Security Contributions and Benefits Act 1992⁽¹⁾, sections 142(3) and 171(3), (4) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽²⁾ and sections 3(7) and 65(1), (7) and (9) of the Tax Credits Act 2002⁽³⁾ and now exercisable by them⁽⁴⁾, make the following Regulations:

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- (1) 1992 c. 4. Section 146 was substituted by section 56(1) of the Tax Credits Act 2002 (c. 21) and subsection (3) was subsequently amended by paragraphs 13(1) and (3) of Part 1 of Schedule 1 to the Child Benefit Act 2005 (c. 6). Subsection (1A) of section 175 was inserted by, and subsections (1) and (4) of section 175, were amended by paragraph 29 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) and subsection (1A)(a) was subsequently amended by Schedule 6 to the Tax Credits Act 2002.
- (2) 1992 c. 7. Section 142 was substituted by section 56(2) of the Tax Credits Act 2002 and subsection (3) was subsequently amended by paragraph 39(3) of Part 2 of Schedule 1 to the Child Benefit Act 2005. Section 170(10) was substituted by paragraph 28(3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).
- (3) 2002 c. 21.
- (4) The powers of the Secretary of State under section 146(3) 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 142(3) 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.