
STATUTORY INSTRUMENTS

2022 No. 346

**SOCIAL SECURITY
TAX CREDITS**

**The Child Benefit and Tax Credits
(Amendment) Regulations 2022**

<i>Made</i>	- - - -	<i>at 1.50 p.m. on 21st March 2022</i>
<i>Laid before Parliament</i>		<i>at 4.30 p.m. on 21st March 2022</i>
<i>Coming into force</i>	- -	<i>22nd March 2022</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 146(3) and 175(1) and (3) of the Social Security Contributions and Benefits Act 1992(1), sections 142(3) and 171(1), (3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2), now exercisable by them(3), and sections 7(8) and (9), and 65(1), (7) and (9) of the Tax Credits Act 2002(4).

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- (1) 1992 c. 4. Section 146(3) was substituted by section 56(1) of the Tax Credit Act 2002 (c. 21) (“the 2002 Act”) and subsequently amended by paragraph 13(3)(a) and (b) of Schedule 1(1) to the Child Benefit Act 2005 (c. 6). Section 175(1) was amended by paragraph 29(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2). Section 147(1) of the Social Security Contributions and Benefits Act 1992 defines “prescribed” as meaning “prescribed by regulations”.
 - (2) 1992 c. 7. Section 142(3) was substituted by section 56(2) of the 2002 Act and subsequently amended by paragraph 39(3)(b) of Schedule 1(2) to the Child Benefit Act 2005 (c. 6). Section 143 defines “prescribed” as meaning “prescribed by regulations”. Section 171(1) was amended by paragraph 5 of Schedule 4 to the 2002 Act.
 - (3) The functions 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 2002 Act. The functions of the Department for Social Development to which the functions of the Department of Health and Social Services were transferred by the Department (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481) and which was renamed as the Department for Communities by section 1 of the Departments Act (Northern Ireland) 2016 (c. 5) 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 2002 Act.
 - (4) 2002 c. 21. Part 1 (but not Schedule 1 or 3 to that Part) has been repealed by section 147 of and Part 1 of Schedule 14 to the Welfare Reform Act 2012 (c. 5) with effect from 1st February 2019, as appointed by Article 2 of S.I. 2019/167, subject to savings provided by article 3 of that instrument.