

Regulation 7 of this Statutory Instrument corrects an error in S.I. 2002/2173 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2022 No. 555

SOCIAL SECURITY TAX CREDITS

The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022

Made - - - - *18th May 2022*

Laid before Parliament *19th May 2022*

Coming into force - - *9th June 2022*

The Treasury, in exercise of the powers conferred by sections 142(2), 147(1) and 175 of the Social Security Contributions and Benefits Act 1992(1), sections 138(2) and 143(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2), and sections 10(2), 12(3) and (4), 65(1) and (7) and 67 of the Tax Credits Act 2002(3), make regulations 1, 4, 5, 7 and 8 and the Commissioners for Her Majesty’s Revenue and Customs in exercise of the powers conferred by sections 21(1), 22(2) and (3), 79(2A) and (4) and 84 of the Social Security Act 1998(4), articles 2, 21(1), 22(2) and (3) and 74(2A) of the Social Security (Northern Ireland) Order 1998(5), section 5(1)(i), (2)(a) and (g) of the Social Security Administration Act 1992(6), section 5(1)(j), (2)(a) and (g) of the Social Security Administration (Northern Ireland) Act 1992(7) sections 4(1)(b), 6, 65(2) and (7) and section 67 of the Tax Credits Act 2002 make regulations 1, 2, 3 and 6.

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- (1) 1992 c. 4. The powers of the Secretary of State under section 142 were transferred to the Treasury by section 49(1)(b) of the Tax Credits Act 2002 (c. 21). Section 142 was substituted by section 1(2) of the Child Benefit Act 2005 (c. 6). Section 147 is cited for the definition of “prescribed” which means “prescribed by regulations”. 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).
 - (2) 1992 c. 7. Section 138 was substituted by section 2(2) of the Child Benefit Act 2005 (c. 6). Section 143 is cited for the definition of “prescribed” which means “prescribed by regulations”.
 - (3) 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 Part 1 (but not Schedule 1 or 3 to that Part) has been repealed by section 147 of and Part 1 of Schedule 14 to the Welfare Reform Act 2012 (c. 5) with effect from 1st February 2019, as appointed by Article 2 of S.I.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. Section 67 is cited for the definition of “prescribed” which means “prescribed by regulations”.
 - (4) 1998 c. 14. The powers of the Secretary of State under this Act, so far as relating to child benefit and guardian’s allowance, were transferred to the Commissioners of Inland Revenue by section 50(1) and 2(e) of the Tax Credits Act 2002 (c. 21). By section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11), the powers and functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty’s Revenue and Customs. Section 84 is cited for the definition of “prescribe” which means “prescribe by regulations”.
 - (5) 1998/1506. The powers of the Department for Social Development under this Order, so far as relating to child benefit and guardian’s allowance, were transferred to the Commissioners of Inland Revenue by section 50(1) and (2)(f) of the Tax Credits Act 2002 (c. 21). By section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11), the powers and functions of Inland Revenue were transferred to the Commissioners for Her Majesty’s Revenue and Customs.
 - (6) 1992 c. 5, to which there are amendments not relevant to these Regulations.
 - (7) 1992 c. 8, to which there are amendment not relevant to these Regulations.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
