

*This Statutory Instrument has been made in consequence of a defect in [S.I. 2006/766](#) and is being issued free of charge to all known recipients of that Statutory Instrument.*

---

## STATUTORY INSTRUMENTS

---

**2023 No. 1139**

# **SOCIAL SECURITY TAX CREDITS**

## **The Child Benefit and Tax Credits (Miscellaneous Amendments) Regulations 2023**

		<i>at 10.00 a.m. on</i>
<i>Made</i>	- - - -	<i>26th October 2023</i>
		<i>at 12.15 p.m. on</i>
<i>Laid before Parliament</i>		<i>26th October 2023</i>
<i>Coming into force</i>	- -	<i>27th October 2023</i>

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

- 
- (1) 1992 c. 4. Section 146(3) was substituted by section 56(1) of the Tax Credits Act 2002 (c. 21) (“the 2002 Act”) and subsequently amended by paragraph 13(3)(a) and (b) of Schedule 1 to the Child Benefit Act 2005 (c. 6). Section 147(1) defines “prescribed” as meaning “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) (“the 1999 Act”). Section 175(1A) was inserted by paragraph 29(3) of Schedule 3 to the 1999 Act and subsequently amended by Schedule 6 to the 2002 Act. Section 175(4) was amended by paragraph 29(4) of the 1999 Act.
  - (2) 1992 c. 7. Section 142(3) was substituted by section 56(2) of the 2002 Act and subsequently amended by paragraph 39(3) (a) and (b) of Schedule 1 to the Child Benefit Act 2005. Section 143(1) 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 Departments (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) has been repealed by section 147 of, and Part 1 of Schedule 14 to, the Welfare Reform Act 2012 (c. 5) as commenced by [S.I. 2019/167 \(C. 6\)](#), subject to savings provisions provided by article 3 of that instrument.