STATUTORY INSTRUMENTS

2023 No. 533

SOCIAL SECURITY

The Child Benefit (General) (Amendment) Regulations 2023

Made---11th May 2023Laid before Parliament12th May 2023Coming into force-15th May 2023

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) and sections 142(3) and 171(1) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2), now exercisable by them(3).

^{(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 Part 1 of Schedule 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) 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)(a) and (b) of Part 2 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 in Northern Ireland (which was renamed as the Department for Communities by section 1(7) 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.