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STATUTORY INSTRUMENTS

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**2024 No. 611**

**SOCIAL SECURITY**

**The Social Security (State Pension Age Claimants:  
Closure of Tax Credits) (Amendment) Regulations 2024**

<i>Made</i>	- - - -	<i>7th May 2024</i>
<i>Laid before Parliament</i>		<i>9th May 2024</i>
<i>Coming into force</i>	- -	<i>8th June 2024</i>

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 122(1), 123(1)(d), 135(1), 137(1), 175(1), (3) to (5) of, and paragraphs 2(2), 3B(5)(b)(iii) and 7B(5)(b)(iii) of Schedule 5 to, the Social Security Contributions and Benefits Act 1992(1), section 5(1)(a) and (k) and 189(1) and (3) to (6) of the Social Security Administration Act 1992(2), sections 2(3)(b), 15(6)(a) and 19(1) of the State Pension Credit Act 2002(3), sections 32, 42(1) to (3) and 96(1) and (4)(c) of, and paragraph 4(1) and (3) of Schedule 1 to, and paragraphs 1(1), 4(1)(a) and (b) and (2)(c) and (d) of Schedule 6 to, the Welfare Reform Act 2012(4).

In accordance with section 173(1)(b) of the Social Security Administration Act 1992, the Social Security Advisory Committee has agreed that the proposals in respect of these Regulations should not be referred to it.

In accordance with section 176(1)(a) of that Act(5), in so far as these Regulations relate to housing benefit, the Secretary of State has consulted with organisations appearing to him to be representative of the authorities concerned in respect of the proposals for these Regulations.

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- (1) 1992 c. 4. Sections 122 and 137 are cited for the meaning of “prescribed”. Section 175(1) was amended by the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2). Paragraphs 3B and 7B of Schedule 5 were inserted by the Pensions Act 2011 (c. 19).
- (2) 1992 c. 5. Section 189(1) was amended by paragraph 109(a) of Schedule 7, and Schedule 8, to the Social Security Act 1998 (c. 14), paragraph 57(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) and Schedule 6 to the Tax Credits Act 2002 (c. 21). Section 189(3) was amended by S.I. 2010/976. Section 189(5) was amended by paragraph 109(d) of Schedule 7, and Schedule 8, to the Social Security Act 1998 (c. 14).
- (3) 2002 c. 16. Section 175(1), (3) and (5) of the Social Security Contributions and Benefits Act 1992 (c. 4) is applied by section 19(1). See section 17(1) for the meaning given to “prescribed”.
- (4) 2012 c. 5.
- (5) Section 176(1)(a) was amended by paragraph 23 of Schedule 9 to the Local Government Finance Act 1992 (c. 14) and was repealed, to the extent that it related to council tax benefit, by Part 1 of Schedule 14 to the Welfare Reform Act 2012 (c. 5) with effect from 1st April 2013 and is subject to savings and transitional provisions in articles 9 and 10 of S.I. 2013/358.