

*These notes refer to the Tax Credits Act 2002  
(c.21) which received Royal Assent on 8 July 2002*

# **TAX CREDITS ACT 2002**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 2: Child Benefit and Guardian's Allowance**

#### ***Schedule 4: Transfer of functions: consequential amendments***

#### **Social Security Administration (Northern Ireland) Act 1992**

177. *Paragraph 8* mirrors the amendment made in paragraph 2 by removing the power to deduct overpaid child benefit or guardian's allowance from other social security benefits payable under Northern Ireland legislation.
178. *Paragraph 9* ensures that where an order is made in Great Britain up-rating child benefit or guardian's allowance, or where a mistake in the calculation of the rate of these benefits is rectified by the Treasury under its power to do so by regulations, the effect of the change is mirrored in Northern Ireland.