

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

TAX CREDITS ACT 2002

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 2: Child Benefit and Guardian's Allowance

Schedule 4: Transfer of functions: consequential amendments

Immigration and Asylum Act 1999

181. *Paragraph 21* enables the Treasury to make regulations providing that persons subject to immigration control are entitled to child benefit in prescribed circumstances. *Paragraph 22* provides for the Treasury to make regulations allowing the backdating of entitlement to child benefit and guardian's allowance in certain circumstances when people who were subject to immigration control acquire refugee status.