
STATUTORY INSTRUMENTS

2012 No. 2612

**SOCIAL SECURITY
TAX CREDITS**

**The Child Benefit and Child Tax Credit
(Miscellaneous Amendments) Regulations 2012**

<i>Made</i>	- - - -	<i>16th October 2012</i>
<i>Laid before Parliament</i>		<i>17th October 2012</i>
<i>Coming into force</i>	- -	<i>8th November 2012</i>

The Treasury, in exercise of the powers conferred by section 146(3) of the Social Security Contributions and Benefits Act 1992⁽¹⁾, section 142(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽²⁾ and section 3(7) of the Tax Credits Act 2002⁽³⁾ and now exercisable by them⁽⁴⁾, make the following Regulations:

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- (1) 1992 c. 4. Section 146 was substituted by section 56(1) of the Tax Credits Act 2002 (c. 21) and sub-section (3) was subsequently amended by paragraphs 13(1) and (3)(b) of Part 1 of Schedule 1 to the Child Benefit Act 2005 (c. 6).
- (2) 1992 c. 7. Section 142 was substituted by section 56(2) of the Tax Credits Act 2002 and sub-section (3) was subsequently amended by paragraph 39(3) of Part 2 to Schedule 1 to the Child Benefit Act 2005.
- (3) 2002 c. 21.
- (4) The powers 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 Tax Credits Act 2002. The powers of the Department for Social Development in Northern Ireland under section 142(3) of the Social Security Contributions and Benefits (Northern Ireland) 1992 were transferred to the Treasury by section 49(2)(b) of the Tax Credits Act 2002.