
STATUTORY INSTRUMENTS

2019 No. 1431

**EXITING THE EUROPEAN UNION
SOCIAL SECURITY
TAX CREDITS**

**The Social Security, Child Benefit and Child Tax
Credit (Amendment) (EU Exit) Regulations 2019**

Made - - - - 30th October 2019

Laid before Parliament 31st October 2019

Coming into force in accordance with regulation 1

The Treasury, in exercise of the powers conferred by sections 146(3) and 175(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⁾, section 115(3) and (4) of the Immigration and Asylum Act 1999⁽³⁾ and now exercisable by them⁽⁴⁾, and section 3(7) of the Tax Credits Act 2002⁽⁵⁾, make regulations 1, 4, 5 and 6, and regulations 2 and 3 but only to the extent they relate to child benefit, and the Secretary of State, in exercise of the powers conferred by section 115(3) and (4) of the Immigration and Asylum Act 1999⁽⁶⁾ and section 175(3) of the Social Security Contributions and Benefits Act 1992⁽⁷⁾, makes regulations 1 and 2 to the extent they do not relate to child benefit and child tax credit:

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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 subsection (3) of section 146 was subsequently amended by paragraph 13(3)(b) of Part 1 of Schedule 1 to the Child Benefit Act 2005 (c. 6). Section 175(3) is applied by virtue of section 115(7) of the Immigration and Asylum Act 1999. Section 147(1) defines “prescribed” as meaning “prescribed by regulations”.
- (2) 1992 c. 7; section 142 was substituted by section 56(2) of the Tax Credits Act 2002 and subsection (3) of section 142 was subsequently amended by paragraph 39(3) of Part 2 of Schedule 1 to the Child Benefit Act 2005. Section 143(1) defines “prescribed” as meaning “prescribed by regulations”.
- (3) 1999 c. 33; section 115 was amended by paragraph 21 of Schedule 4 to the Tax Credits Act 2002. In relation to child benefit, section 115(5) defines “prescribed” as meaning “prescribed by regulations made by the Treasury.”
- (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) Act 1992 were transferred to the Treasury by section 49(2)(b) of the Tax Credits Act 2002.
- (5) 2002 c. 21; section 3 was repealed by Part 1 of Schedule 14 to the Welfare Reform Act 2012 (c. 5), subject to savings specified in article 3 of S.I. 2019/167. Section 67 defines “prescribed” as meaning “prescribed by regulations”. Section 67 has been amended, but the amendment is not relevant for the purposes of this instrument.
- (6) Section 167 defines “prescribed” as meaning “prescribed by regulations by the Secretary of State”.
- (7) 1992 c. 4; section 175(3) is applied by virtue of section 115(7) of the Immigration and Asylum Act 1999.