



Tax Credits Act 2002

2002 CHAPTER 21

PART 2

CHILD BENEFIT AND GUARDIAN'S ALLOWANCE

Transfer of functions etc.

49 Functions transferred to Treasury

- (1) The functions of the Secretary of State under—
- (a) section 77 of the Social Security Contributions and Benefits Act 1992 (c. 4) (guardian's allowance: Great Britain),
 - (b) Part 9 of that Act (child benefit: Great Britain), except ^{F1}... paragraphs 5 and 6(1) of Schedule 10,
 - (c) section 80 of the Social Security Administration Act 1992 (c. 5) (overlap with benefits under legislation of other member States: Great Britain), and
 - (d) section 72 of the Social Security Act 1998 (c. 14) (power to reduce child benefit for lone parents: Great Britain),
- are transferred to the Treasury.
- (2) The functions of the Northern Ireland Department under—
- (a) section 77 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) (guardian's allowance: Northern Ireland),
 - (b) Part 9 of that Act (child benefit: Northern Ireland), except ^{F2}... paragraphs 5 and 6(1) of Schedule 10,
 - (c) section 76 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (overlap with benefits under legislation of other member States: Northern Ireland), and
 - (d) Article 68 of the Social Security (Northern Ireland) Order 1998 (1998/1506 (N.I. 10)) (power to reduce child benefit for lone parents: Northern Ireland),
- are transferred to the Treasury.

Changes to legislation: Tax Credits Act 2002, Section 49 is up to date with all changes known to be in force on or before 25 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (3) The functions of the Secretary of State under Part 10 of the Social Security Administration Act 1992 (c. 5) (review and alteration of benefits: Great Britain) so far as relating to child benefit and guardian’s allowance are transferred to the Treasury.
- (4) The functions of the Northern Ireland Department under sections 132 to 134 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (review and alteration of benefits: Northern Ireland) so far as relating to child benefit and guardian’s allowance are transferred to the Treasury.

Textual Amendments

- F1** Words in s. 49(1)(b) repealed (E.W.S.) (10.4.2006) by [Child Benefit Act 2005 \(c. 6\)](#), s. 6(2), [Sch. 2 Pt. 1](#)
- F2** Words in s. 49(2)(b) repealed (N.I.) (10.4.2006) by [Child Benefit Act 2005 \(c. 6\)](#), s. 6(2), [Sch. 2 Pt. 2](#)
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Commencement Information

- I1** S. 49 wholly in force at 7.4.2003; s. 49 not in force at Royal Assent, see s. 61; s. 49 in force for certain purposes at 1.4.2003 and otherwise in force at 7.4.2003 by [S.I. 2003/392](#), [art. 2](#)

Changes to legislation:

Tax Credits Act 2002, Section 49 is up to date with all changes known to be in force on or before 25 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing SI 2003/962 by [S.I. 2008/3151 art. 3\(2\)](#) (art. 3(2) revoked (14. 7.2014) by S.I. 2014/1848)
- specified provision(s) amendment to earlier commencing SI 2003/962 art. 2(5) by [S.I. 2011/2910 art. 2](#) (Order revoked (14. 7.2014) by S.I. 2014/1848)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 35(2)-(12) substituted for s. 35(2) by [2012 c. 5 s. 124](#)
- s. 35(9) words substituted by [2020 c. 17 Sch. 24 para. 443\(1\)](#) (This amendment not applied to legislation.gov.uk. The substitution of s. 35(2)-(12) for s. 35(2) by 2021 c. 5, s. 124 is not yet in force)
- s. 36(10) words repealed by [2012 c. 5 Sch. 14 Pt. 12](#)