



Tax Credits Act 2002

2002 CHAPTER 21

PART 2

CHILD BENEFIT AND GUARDIAN'S ALLOWANCE

Transfer of functions etc.

50 Functions transferred to Board

- (1) The functions of the Secretary of State and the Northern Ireland Department under the provisions specified in subsection (2), so far as relating to child benefit and guardian's allowance, are transferred to the Board.
- (2) The provisions referred to in subsection (1) are—
 - (a) the Social Security Contributions and Benefits Act 1992 (c. 4),
 - (b) the Social Security Administration Act 1992, except Part 13 (advisory bodies and consultation: Great Britain),
 - (c) the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7),
 - (d) the Social Security Administration (Northern Ireland) Act 1992, except Part 12 (advisory bodies and consultation: Northern Ireland),
 - (e) Chapter 2 of Part 1 of the Social Security Act 1998 (c. 14) (social security decisions and appeals: Great Britain),
 - (f) Chapter 2 of Part 2 of the Social Security (Northern Ireland) Order 1998 (1998/1506 (N.I. 10)) (social security decisions and appeals: Northern Ireland), and
 - (g) any subordinate legislation made under any of the provisions specified in section 49 or any of the preceding provisions of this subsection.
- (3) This section has effect subject to section 49.

Changes to legislation: *Tax Credits Act 2002, Section 50 is up to date with all changes known to be in force on or before 24 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*

.....

Commencement Information

- II** [S. 50](#) wholly in force at 7.4.2003; [s. 50](#) not in force at Royal Assent, see [s. 61](#); [s. 50](#) 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 50 is up to date with all changes known to be in force on or before 24 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.

[View outstanding changes](#)

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](#)