
STATUTORY INSTRUMENTS

2003 No. 44

**SOCIAL SECURITY
TAXES**

**The Tax Credits (Miscellaneous
Amendments) Regulations 2003**

<i>Made</i>	- - - -	<i>14th January 2003</i>
<i>Laid before Parliament</i>		<i>14th January 2003</i>
<i>Coming into force</i>	- -	<i>4th February 2003</i>

The Treasury, in exercise of the powers conferred upon them by sections 128(5), 129(8), 136(3), (4) and (5), 137 (1) and 175(1), (3) and (4) of the Social Security Contributions and Benefits Act 1992⁽¹⁾, and section 2(1)(a) of, and paragraphs 1(c), (d) and (g) and 20(a) of Schedule 2 to, the Tax Credits Act 1999⁽²⁾, and the Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 137(2)(c) and (d) and 175(1), (3) and (4) of the Social Security Contributions and Benefits Act 2002⁽³⁾, and section 2(1)(c) of, and paragraphs 7(a) and 20(a) of Schedule 2 to, the Tax Credits Act 1999, hereby make the following Regulations:

(1) 1992 c. 4. Sections 128(5) and 129(8) were amended by paragraph 2(g) and (h) of Schedule 1 to the Tax Credits Act 1999 (c. 10). Section 137(1) is cited because of the meaning it ascribes to the word "prescribed".
(2) 1999 c. 10.
(3) Section 137(2)(d) was substituted by paragraph 35(3) of Schedule 2 to the Jobseekers Act 1995 (c. 18).