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STATUTORY INSTRUMENTS

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**2007 No. 824**

**TAX CREDITS**

**The Tax Credits (Miscellaneous  
Amendments) Regulations 2007**

<i>Made</i>	- - - -	<i>13th March 2007</i>
<i>Laid before Parliament</i>		<i>14th March 2007</i>
<i>Coming into force</i>	- -	<i>6th April 2007</i>

These Regulations are made by the Treasury and the Commissioners for Her Majesty's Revenue and Customs.

The powers exercised by the Treasury are those contained in sections 7(8) and (9), 10(2), 12(3) to (5), 65(1), (7) and (9) and 67 of the Tax Credits Act 2002(1).

The powers exercised by the Commissioners for Her Majesty's Revenue and Customs are those contained in sections 22(2), 24(7), 65(2) and 67(2) of that Act.

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(1) [2002 \(c. 21\)](#).

(2) By virtue of section 65(2), the powers in sections 22(2) and 24(7) are exercisable by the Board. The Board is defined in section 67 as the Commissioners of Inland Revenue. The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that a reference to the Commissioners of Inland Revenue shall be taken as a reference to the Commissioners for Majesty's Revenue and Customs.