
STATUTORY INSTRUMENTS

2013 No. 715

TAX CREDITS

The Loss of Tax Credits Regulations 2013

Made - - - - - *26th March 2013*

Coming into force - - - *6th April 2013*

The Commissioners for Her Majesty's Revenue and Customs⁽¹⁾ make these Regulations in the exercise of the powers conferred by sections 36A(5) and (6), 36C(4) and (5), 65(2) and 67 of the Tax Credits Act 2002⁽²⁾.

A draft of this instrument was laid before and approved by a resolution of each House of Parliament in accordance with section 66(1) and (2)(zb) of the Tax Credits Act 2002.

(1) The functions relating to working tax credit 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) and section 50(1) of that Act provides that references to "the Board" and "the Commissioners of Inland Revenue" are to be taken accordingly.

(2) 2002 c. 21. Sections 66(2)(zb) and 36A and 36C were inserted by section 120 of the Welfare Reform Act 2012 (c. 5).