

This Statutory Instrument has been made in part as a consequence of a defect in S.I. 2018/1130 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2019 No. 364

**TAX CREDITS
SOCIAL SECURITY
CHILDCARE
PAYMENT SCHEME**

**The Tax Credits, Child Benefit and Childcare Payments
(Miscellaneous Amendments) Regulations 2019**

Made - - - - *25th February 2019*
Laid before Parliament *27th February 2019*
Coming into force - - *21st March 2019*

The Treasury, in exercise of the powers conferred by sections 3(7), 7(8) and (9), 9, 10, 11, 12(4)(b), 43, 54(1) and 65(1), (7) and (9) of the Tax Credits Act 2002(1), sections 146(3) and 175(1), (1A), (3) and (4) of the Social Security Contributions and Benefits Act 1992(2), and sections 142(3) and 171(1), (3), (4) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(3), and now exercisable by them(4), make the following Regulations (apart from regulations 5, 6, 8, 10 and 12) and the Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 4, 6, 21, 50(1) and (2)(b), 54(2), 58 and 65(2), (7) and (9) of the Tax Credits Act 2002, sections 5(1)(k), (2)(a) and (g), and 189(6) of the Social Security Administration

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- (1) 2002 c. 21; sections 4 and 11 were amended by paragraph 145 and, in the case of section 4, paragraph 146 of Schedule 24 to the Civil Partnership Act 2004 (c. 33). Section 9(3B) was inserted by section 13 of the Welfare Reform and Work Act 2016 (c.7). Section 67 defines "prescribed" as meaning "prescribed by regulations". Although section 67 has been amended, the amendment is not relevant for the purposes of this instrument.
- (2) 1992 c. 4; section 146 was substituted by section 56(1) of the Tax Credits Act 2002 and subsection (3) of section 146 was amended by paragraph 3(b) of Part 1 of Schedule 1 to the Child Benefit Act 2005 (c. 6). Subsection (1A) of section 175 was inserted by, and subsection (4) of section 175 was amended by, paragraph 29 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), and subsection (1A) was amended by Schedule 6 to the Tax Credits Act 2002. Section 147(1) defines "prescribed" as meaning "prescribed by regulations".
- (3) 1992 c. 7; section 142 was substituted by section 56(2) of the Tax Credits Act 2002 and subsection (3) of section 142 was amended by paragraph 39(3) of Part 2 of Schedule 1 to the Child Benefit Act 2005. Section 143(1) defines "prescribed" as meaning "prescribed by regulations".
- (4) The powers of the Secretary of State under section 146(3) of the Social Security Contributions and Benefits Act 1992 were transferred to the Treasury by section 49(1)(b) of the Tax Credits Act 2002. The powers of the Department for Social Development in Northern Ireland under section 142(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) were transferred to the Treasury by section 49(2)(b) of the Tax Credits Act 2002.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Act 1992(5) and sections 5(1)(l), (2)(a) and (g), and 165(6) of the Social Security Administration (Northern Ireland) Act 1992(6), and now exercisable by them(7), and sections 2(3)(a) and 69(3) and (4) of the Childcare Payments Act 2014(8), make regulations 1, 5, 6, 8, 10 and 12.

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- (5) 1992 c. 5; section 189(6) was amended by paragraph 1 of Schedule 1 to S.I. 2013/252. There are other amending instruments but none is relevant. Section 191, as amended by paragraph 10 of Schedule 5 to the Welfare Reform Act 2007 (c. 5), defines “prescribed” as meaning “prescribed by regulations”.
- (6) 1992 c. 8; section 165(6) was amended by paragraph 1 of Schedule 7 to S.I. 1998/1506. There are other amending instruments but none is relevant. Section 161(1), amended by paragraph 5 of Schedule 5 to the Welfare Reform Act (Northern Ireland) 2007 (c. 2), defines “prescribed” as meaning “prescribed by regulations”.
- (7) The powers under the Social Security Administration Act 1992 and the Social Security Administration (Northern Ireland) Act 1992 for which the Secretary of State and the Northern Ireland Department were responsible were transferred to the Commissioners of Inland Revenue by section 50 of the Tax Credits Act 2002. These powers, and the payment and management of tax credits, were then transferred from the Commissioners of Inland Revenue to the Commissioners for Her Majesty’s Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act (c. 11) (“CRCA”). Paragraph (88) of Schedule 4 to CRCA amends section 2 of the Tax Credits Act 2002 so that the Commissioners for Her Majesty’s Revenue and Customs have the power to make these Regulations. Section 50(1) of CRCA provides that, in so far as is appropriate in consequence of section 5 of CRCA, a reference, howsoever expressed, to the Commissioners of Inland Revenue is to be taken as a reference to the Commissioners for Her Majesty’s Revenue and Customs.
- (8) 2014 c. 28.