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STATUTORY INSTRUMENTS

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**2019 No. 867**

**EXITING THE EUROPEAN UNION  
SOCIAL SECURITY  
TAX CREDITS**

**The Child Benefit and Child Tax Credit  
(Amendment) (EU Exit) Regulations 2019**

<i>Made</i>	- - - -	<i>11th April 2019</i>
<i>Laid before Parliament</i>		<i>16th April 2019</i>
<i>Coming into force</i>	- -	<i>7th May 2019</i>

The Treasury, in exercise of the powers conferred by sections 146(3) and 175(1) and (3) of the Social Security Contributions and Benefits Act 1992(1), sections 142(3) and 171(1) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2) and now exercisable by them(3), and sections 3(7) and 65(1) and (7) of the Tax Credits Act 2002(4), make the following Regulations:

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- (1) 1992 c. 4; section 146 was substituted by section 56(1) of the Tax Credits Act 2002 (c. 21) and subsection (3) of section 146 was subsequently amended by paragraph 13(3)(b) of Part 1 of Schedule 1 to the Child Benefit Act 2005 (c. 6). Section 175 was amended by paragraph 29(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions etc.) Act 1999 (c. 2). Section 147(1) defines “prescribed” as meaning “prescribed by regulations”.
  - (2) 1992 c. 7; section 142 was substituted by section 56(2) of the Tax Credits Act 2002 and subsection (3) of section 142 was subsequently amended by paragraph 39(3) of Part 2 of Schedule 1 to the Child Benefit Act 2005. Section 171(1) was amended by paragraph 5 of Schedule 4 to the Tax Credits Act 2002. Section 143(1) defines “prescribed” as meaning “prescribed by regulations”.
  - (3) 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 were transferred to the Treasury by section 49(2)(b) of the Tax Credits Act 2002.
  - (4) 2002 c. 21; section 67 defines “prescribed” as meaning “prescribed by regulations”. Section 67 has been amended, but the amendment is not relevant for the purposes of this instrument.