
STATUTORY INSTRUMENTS

2021 No. 1286

**TAX CREDITS
SOCIAL SECURITY**

**The Tax Credits and Child Benefit
(Miscellaneous Amendments) Regulations 2021**

Made - - - - *17th November 2021*
Laid before Parliament *18th November 2021*
Coming into force - - *9th December 2021*

The Treasury, in exercise of the powers conferred by sections 7(8) and (9), 9, 11, 12, 65(1) and (9) of the Tax Credits Act 2002⁽¹⁾ and sections 142(2) and 175(4) of the Social Security Contributions and Benefits Act 1992⁽²⁾, make the following Regulations.

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- (1) [2002 c. 21](#). Part 1 (but not Schedule 1 or 3 to that Part) has been repealed by Part 1 of Schedule 14 of the Welfare Reform Act 2012 (c. 5) from 1st February 2019, as appointed by Article 2 of [S.I. 2019/167](#), save for the cases referred to in Article 3 of that instrument. Section 67 defines “prescribed” as “prescribed by regulations”. Section 67 has been amended, but the amendment is not relevant for the purposes of the instrument.
- (2) [1992 c. 4](#). Section 142 was substituted by section 1(2) Child Benefit Act 2005 (c. 6). Section 175 was amended by paragraph 29(4) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).