

This Statutory Instrument has been made, in part, as a consequence of a defect in [S.I. 2020/1505](#) and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2021 No. 495

**SOCIAL SECURITY
TAX CREDITS**

**The Social Security and Tax Credits (Miscellaneous
and Coronavirus Amendments) Regulations 2021**

Made - - - - 21st April 2021

Laid before Parliament 22nd April 2021

Coming into force - - 13th May 2021

The Treasury, in exercise of the powers conferred by section 115(3), (4) and (5) of the Immigration and Asylum Act 1999⁽¹⁾, section 175(3) of the Social Security Contributions and Benefits Act 1992⁽²⁾ and sections 7(8) and 65(1) of the Tax Credits Act 2002⁽³⁾, make the following Regulations.

(1) [1999 c. 33](#). Section 115 was relevantly amended by paragraph 21 of Schedule 4 to the Tax Credits Act 2002 ([c. 21](#)). Section 115(5) defines “prescribed” in relation to child benefit as meaning “prescribed by regulations made by the Treasury”.

(2) [1992 c. 4](#). Section 175(3) is applied by virtue of section 115(7) of the Immigration and Asylum Act 1999 ([c. 33](#)).

(3) [2002 c. 21](#). Part 1 of the Tax Credits Act 2002 was repealed by Part 1 of Schedule 14 to the Welfare Reform Act 2012 ([c. 5](#)) subject to savings provided for in article 3 of [S.I. 2019/167 \(C. 6\)](#).