



# Tax Credits Act 2002

## 2002 CHAPTER 21

### PART 2

#### CHILD BENEFIT AND GUARDIAN'S ALLOWANCE

##### *Transfer of functions etc.*

#### **52 Transfer of property, rights and liabilities**

- (1) This subsection transfers to and vests in the Treasury the property, rights and liabilities to which the Secretary of State or the Northern Ireland Department is entitled or subject in connection with functions transferred to the Treasury by section 49 immediately before they are transferred.
- (2) This subsection transfers to and vests in the Board the property, rights and liabilities to which the Secretary of State or the Northern Ireland Department is entitled or subject in connection with functions transferred to the Board by section 50 immediately before they are transferred.
- (3) A certificate given by the Treasury that any property has been transferred by subsection (1) is conclusive evidence of the transfer; and a certificate given by the Board that any property has been transferred by subsection (2) is conclusive evidence of the transfer.
- (4) Subsections (1) and (2) have effect in relation to property, rights and liabilities in spite of any provision (of whatever nature) which would prevent or restrict transfer otherwise than by this section.
- (5) Subsections (1) and (2) do not apply to contracts within subsection (6); but any term of such a contract about the provision of goods or services to the Secretary of State (or a government department) or the Northern Ireland Department is to be taken to refer also to the Board in connection with any function transferred by section 49 or 50.
- (6) The contracts within this subsection are contracts for the supply of goods or services to the Secretary of State or the Northern Ireland Department—

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*Changes to legislation: Tax Credits Act 2002, Section 52 is up to date with all changes known to be in force on or before 26 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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- (a) which relate partly to functions transferred by section 49 or 50 and partly to other functions, or
  - (b) the terms of which are wholly or partly determined by a contract within paragraph (a).
- (7) Her Majesty may by Order in Council make such provision for the transfer to [<sup>F1</sup>the statutory home civil service] of persons employed in the Northern Ireland Civil Service as appears to Her Majesty to be appropriate in consequence of the transfer of functions made by sections 49 and 50.
- [<sup>F2</sup>(8) In subsection (7) “the statutory home civil service” means the civil service (excluding Her Majesty's diplomatic service) within the meaning of Chapter 1 of Part 1 of the Constitutional Reform and Governance Act 2010 (see section 1(4) of that Act).]

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**Textual Amendments**

- F1** Words in s. 52(7) substituted (11.11.2010) by [Constitutional Reform and Governance Act 2010 \(c. 25\), s. 52, Sch. 2 para. 13\(2\)](#); S.I. 2010/2703, art. 2(a)
- F2** S. 52(8) inserted (11.11.2010) by [Constitutional Reform and Governance Act 2010 \(c. 25\), s. 52, Sch. 2 para. 13\(3\)](#); S.I. 2010/2703, art. 2(a)
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**Commencement Information**

- I1** S. 52 wholly in force at 7.4.2003; s. 52 not in force at Royal Assent, see s. 61; s. 52 in force for certain purposes at 26.2.2003 and 1.4.2003 and otherwise in force at 7.4.2003 by [S.I. 2003/392, art. 2](#)

**Changes to legislation:**

Tax Credits Act 2002, Section 52 is up to date with all changes known to be in force on or before 26 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to :**

- specified provision(s) amendment to earlier commencing SI 2003/962 by [S.I. 2008/3151 art. 3\(2\)](#) (art. 3(2) revoked (14. 7.2014) by S.I. 2014/1848)
- specified provision(s) amendment to earlier commencing SI 2003/962 art. 2(5) by [S.I. 2011/2910 art. 2](#) (Order revoked (14. 7.2014) by S.I. 2014/1848)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 35(2)-(12) substituted for s. 35(2) by [2012 c. 5 s. 124](#)
- s. 35(9) words substituted by [2020 c. 17 Sch. 24 para. 443\(1\)](#) (This amendment not applied to legislation.gov.uk. The substitution of s. 35(2)-(12) for s. 35(2) by 2021 c. 5, s. 124 is not yet in force)
- s. 36(10) words repealed by [2012 c. 5 Sch. 14 Pt. 12](#)