
STATUTORY INSTRUMENTS

2005 No. 773

The Tax Credits Act 2002 (Transitional Provisions) Order 2005

Period of award

6. Notwithstanding section 5(2) of the Tax Credits Act 2002, an award on a claim under article 3 is for the period beginning with the later of—

(a) the specified date, and

(b) the date on which the Board notify the Department for Work and Pensions or the Department for Social Development, as appropriate, of an award of child tax credit, and

ending at the end of the tax year in which that date falls.