
STATUTORY INSTRUMENTS

2010 No. 644

The Tax Credits Act 2002 (Transitional Provisions) Order 2010

Transitional provisions

3.—(1) Notwithstanding section 5(2) of the Tax Credits Act 2002, an award on a claim for child tax credit made by a person who until the specified date was receiving the child premia is for the period specified in paragraph (2)

(2) The period is a period beginning with the specified date and ending at the end of the tax year in which that date falls.

(3) Notwithstanding regulation 7 of the Tax Credits (Claims and Notifications) Regulations 2002⁽¹⁾, a person shall not be entitled to child tax credit in respect of any day prior to the day on which that person makes a claim for it (“the earlier day”) if—

- (a) the earlier day falls before 31st December 2011, and
- (b) the claimant is entitled, or in the case of a joint claim, either of the claimants is entitled, to the child premia on the earlier day.