
STATUTORY INSTRUMENTS

2019 No. 167

**The Welfare Reform Act 2012 (Commencement No. 32
and Savings and Transitional Provisions) Order 2019**

Savings

3.—(1) Section 33(1)(f) of the Act, and the repeal of Part 1 of the 2002 Act (but not Schedule 1 or 3) by Part 1 of Schedule 14 to the Act, shall be treated as though they had not come into force, in relation to a case as referred to in paragraph (2), (3), (4), (5) or (9).

(2) The case referred to is the case of an award of a tax credit that has effect for a period that includes 31st January 2019.

(3) The case referred to is the case of an award of a tax credit where the period for which it has effect begins on or after 1st February 2019 and where the claim for the award is made by—

- (a) a single claimant who is, or a couple both members of which are, aged under the qualifying age on the day that the claim is made;
- (b) a mixed-age couple which is also a UC couple on that day; or
- (c) a polygamous unit which on that day consists wholly of persons who, ignoring any restrictions on claiming universal credit in the UC transitional provisions, could claim universal credit, and meet the UC age condition, as—
 - (i) UC joint claimants and one or more UC single claimants; or
 - (ii) a number of UC single claimants.

(4) The case referred to is the case of an award of a tax credit where the period for which it has effect begins on or after 1st February 2019 and where the claim for the award is made by—

- (a) a mixed-age couple apart from one referred to in paragraph (3)(b); or
- (b) a polygamous unit apart from one referred to in paragraph (3)(c),

where, on the day on which the claim is made, a member of the couple, or a member or members of the polygamous unit, would be able to claim universal credit were it not for restrictions on claiming universal credit in the UC transitional provisions.

(5) The case referred to is a case, not falling within paragraph (3) or (4), of—

- (a) an award of child tax credit where the period for which it has effect begins on or after 1st February 2019 and where, on the day on which the claimant or claimants of the award makes or make the claim for it, he or she (or they) has or have an award of working tax credit;
- (b) an award of working tax credit where the period for which it has effect begins on or after 1st February 2019 and where, on the day on which the claimant or claimants of the award makes or make the claim for it, he or she (or they) has or have an award of child tax credit;
- (c) an award of child tax credit or working tax credit where the period for which it has effect begins on or after 1st February 2019 and where the claimant or claimants who makes or make the claim for the award had an award of the same type of tax credit for the previous tax year to the tax year for which the award is made.

(6) For the purposes of paragraph (5)(a) and (b)—

- (a) a person is to be treated as having an award of working tax credit with effect from the start of a tax year (“current tax year”) even though a decision has not been made under section 14 of the 2002 Act in respect of a claim for that tax credit for that tax year, if the person had an award of working tax credit for the previous tax year and any of the cases specified in paragraph (7) applies; and
- (b) a person is to be treated as having an award of child tax credit with effect from the start of a tax year (“current tax year”) even though a decision has not been made under section 14 of the 2002 Act in respect of a claim for that tax credit for that tax year, if the person had an award of child tax credit for the previous tax year and any of the cases specified in paragraph (7) applies.
- (7) The cases are—
- (a) a final notice has not been given to the person under section 17 of the 2002 Act in respect of that previous tax year;
- (b) a final notice has been given, which includes provision by virtue of subsections (2) and (4) of section 17, or a combination of those subsections and subsection (6) of that section and—
- (i) the date specified in the notice for the purposes of section 17(2) and (4) or, where different dates are specified, the later of them, has not yet passed and no claim for a tax credit for the current tax year has been made, or treated as made; or
- (ii) a claim for a tax credit has been made, or treated as made, on or before the date mentioned in paragraph (i), but no decision has been made in relation to that claim under section 14(1) of the 2002 Act;
- (c) a final notice has been given, no claim for a tax credit for the current tax year has been made, or treated as made, and no decision has been made under section 18(1) of the 2002 Act in respect of entitlement to a tax credit for the previous tax year;
- (d) a final notice has been given and the person made a declaration in response to a requirement included in that notice by virtue of section 17(2)(a), (4)(a) or (6)(a), or any combination of those provisions—
- (i) by the date specified on the final notice;
- (ii) if not in accordance with paragraph (i), within 30 days following the date on the notice to the person that payments of a tax credit under section 24(4) of the 2002 Act have ceased due to the person's failure to make the declaration by the date specified in the final notice; or
- (iii) if not in accordance with paragraph (i) or (ii), before 31st January in the tax year following the period to which the final notice relates and, in the opinion of Her Majesty's Revenue and Customs, the person had good reason for not making the declaration in accordance with paragraph (i) or (ii).
- (8) In this article, a reference to the date on which a claim for a tax credit is made is a reference to the date on which such a claim is made or treated as made as provided for in the Tax Credits (Claims and Notifications) Regulations 2002 ^{M1}.
- (9) The case referred to is the case of an award of a tax credit that had effect for a period that ended on or before 30th January 2019.

Marginal Citations

M1 S.I. 2002/2014.

Changes to legislation:

There are currently no known outstanding effects for the The Welfare Reform Act 2012 (Commencement No. 32 and Savings and Transitional Provisions) Order 2019, Section 3.