

SCHEDULES

SCHEDULE 6

MIGRATION TO UNIVERSAL CREDIT

Tax credits

- 6 In relation to the replacement of working tax credit and child tax credit with universal credit, the provision referred to in paragraph 1(1) includes—
- (a) provision modifying the application of the Tax Credits Act 2002 (or of any provision made under it);
 - (b) provision for the purposes of recovery of overpayments of working tax credit or child tax credit (including in particular provision for treating overpayments of working tax credit or child tax credit as if they were overpayments of universal credit).