

2005 No. 776

TAX CREDITS

**The Tax Credits Act 2002 (Transitional Provisions) (No.2) Order
2005**

Made - - -

17th March 2005

The Treasury, in exercise of the powers conferred upon them by section 62(2) of the Tax Credits Act 2002(a), make the following Order:

Citation and interpretation

1. This Order may be cited as the Tax Credits Act 2002 (Transitional Provisions) (No.2) Order 2005.

Transitional provision

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

- (a) the earlier day falls before 31st December 2006, and
- (b) on the earlier day the claimant is entitled, or in the case of a joint claim, either of the claimants is entitled, to the child premia in respect of income support or income based jobseeker’s allowance.

(2) For the purposes of article 2 “the child premia in respect of income support or income based jobseeker’s allowance” means the amounts referred to in section 1(3)(d) of the Tax Credit Act 2002.

John Heppell

Nick Ainger

17th March 2005

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 2002 c. 21.
(b) S.I. 2002/2014

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes transitional provisions in connection with the commencement of the abolition of the amounts referred to in section 1(3)(d) of the Tax Credits Act 2002 (the child premia in respect of income support or income based jobseeker's allowance). Section 1(3)(d) comes into force on 31st December 2006 by virtue of the Tax Credits 2002 (Commencement No. 4, Transitional and Savings) Order 2003 (S.I. 2003/962), as amended by the Tax Credits 2002 (Commencement No. 4, Transitional and Savings) (Amendment) Order 2004.

This Order makes provision in relation to existing recipients of the child premia to avoid duplication of payments.

This Order does not impose new costs on business.

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