2013/386

Universal Credit (Transitional Provisions) Regulations 2013

[PREA

In accordance with section 43(3) and (6)(b) of the Welfare Reform Act 2012 (“the Act”), a draft of this instrument was laid before Parliament and approved by resolution of each House of Parliament.

The Secretary of State for Work and Pensions makes the following Regulations in exercise of the powers conferred by section 42(2) and (3) of and paragraphs 1(1) and (2)(b), 3(1)(a), (b) and (c), 4(1)(a), 5(1), (2)(c) and (d) and (3)(a) and 6 of Schedule 6 to the Act.

This instrument has not been referred to the Social Security Advisory Committee because it contains only regulations made under the Act and is made before the end of the period of 6 months beginning with the coming into force of the Act.

In accordance with section 176(2)(b) of the Social Security Administration Act 1992, the Secretary of State has obtained the agreement of organisations appearing to him to be representative of the authorities concerned that proposals in respect of these Regulations should not be referred to them.

[MAIN

Part 1  
Introduction and Interpretation

1 Citation and commencement

(1) These Regulations may be cited as the Universal Credit (Transitional Provisions) Regulations 2013.

(2) These Regulations come into force on 29th April 2013.

2 Interpretation

(1) In these Regulations—

“the Act” means the Welfare Reform Act 2012;

“the 2007 Act” means the Welfare Reform Act 2007;

“assessment period” has the same meaning as in the Universal Credit Regulations;

“the Claims and Payments Regulations” means the Universal Credit, Personal Independence Payment, Jobseeker’s Allowance and Employment and Support Allowance (Claims and Payments) Regulations 2013;

“contribution-based jobseeker’s allowance” has the same meaning as in the Jobseekers Act 1995 as it has effect apart from the amendments made by Part 1 of Schedule 14 to the Act (to remove references to an income-based allowance);

“contributory employment and support allowance” means a contributory allowance under Part 1 of the 2007 Act as it has effect apart from the amendments made by Schedule 3, and Part 1 of Schedule 14, to the Act (to remove references to an income-related allowance);

“employment and support allowance” means an allowance under Part 1 of the 2007 Act as it has effect apart from the amendments made by Schedule 3, and Part 1 of Schedule 14, to the Act (to remove references to an income-related allowance);

“existing benefit” means income-based jobseeker’s allowance, income-related employment and support allowance, income support under section 124 of the Social Security Contributions and Benefits Act 1992, housing benefit under section 130 of that Act and child tax credit and working tax credit under the Tax Credits Act 2002, but see also regulation 28(2);

“First-tier Tribunal” has the same meaning as in the Social Security Act 1998;

“income-based jobseeker’s allowance” has the same meaning as in the Jobseekers Act 1995;

“income-related employment and support allowance” means an income-related allowance under Part 1 of the 2007 Act;

“jobseeker’s allowance” means an allowance under the Jobseekers Act 1995 as it has effect apart from the amendments made by Part 1 of Schedule 14 to the Act (to remove references to an income-based allowance);

“new claimant partner” has the meaning given in regulation 16;

“new style ESA” means an award of employment and support allowance under Part 1 of the 2007 Act as amended by Schedule 3, and Part 1 of Schedule 14, to the Act (to remove references to an income-related allowance);

“new style JSA” means an award of jobseeker’s allowance under the Jobseekers Act 1995 as amended by Part 1 of Schedule 14 to the Act (to remove references to an income-based allowance);

“tax credit”, “tax credits” and “tax year” have the same meanings as in the Tax Credits Act 2002;

“the Universal Credit Regulations” means the Universal Credit Regulations 2013;

“Upper Tribunal” has the same meaning as in the Social Security Act 1998.

(2) For the purposes of these Regulations, the date on which a claim for universal credit is made is to be determined in accordance with the Claims and Payments Regulations.

Part 2  
First Stage of Transition to Universal Credit

Chapter 2  
The Pathfinder Group

7 Existing benefits

(1) The person must not be entitled to—

(a) any existing benefit;

(b) contribution-based jobseeker’s allowance;

(c) contributory employment and support allowance;

(d) incapacity benefit or severe disablement allowance, as defined in Schedule 4 to the 2007 Act;

(e) disability living allowance under section 71 of the Social Security Contributions and Benefits Act 1992; or

(f) personal independence payment.

(2) The person must not be treated by regulation 8 as being entitled to a tax credit.

(3) The person must not be awaiting—

(a) a decision on a claim for any benefit mentioned in paragraph (1)(a) to (c); or

(b) the outcome of an application—

(i) to the Secretary of State to consider whether to revise, under section 9 of the Social Security Act 1998, a decision that the person is not entitled to jobseeker’s allowance, employment and support allowance or income support; or

(ii) to the relevant authority (within the meaning of the Child Support, Pensions and Social Security Act 2000) to consider whether to revise, under Schedule 7 to that Act, a decision that the person is not entitled to housing benefit.

(4) If the person has appealed against a decision that they are not entitled to a benefit mentioned in paragraph (1)(a) to (c), the Secretary of State must be satisfied—

(a) that the appeal to the First-tier Tribunal, and any subsequent appeal to the Upper Tribunal or to a court, is not ongoing; and

(b) where an appeal has been finally determined, that there is no possibility of a further appeal by any party.

(5) If the person was previously entitled to jobseeker’s allowance, the award of that benefit must not have terminated during the period of two weeks ending with the date on which the claim for universal credit is made.

(6) If the person was previously entitled to employment and support allowance, the award of that benefit must not have terminated during the period of two weeks ending with the date on which the claim for universal credit is made, unless the award terminated as a result of a decision which incorporated a determination that the person no longer had limited capability for work within the meaning of the 2007 Act.

8 Existing benefits: ongoing awards of tax credits

(1) For the purposes of regulations 7(2) and 16(4)—

(a) a person is to be treated as being entitled to working tax credit with effect from the start of the current tax year even though a decision has not been made under section 14 of the Tax Credits Act 2002 (“the 2002 Act”) in respect of a claim for that tax credit for that tax year, if the person was entitled to working tax credit for the previous tax year and any of the cases specified in paragraph (2) applies; and

(b) a person is to be treated as being entitled to child tax credit with effect from the start of the 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 was entitled to child tax credit for the previous tax year and any of the cases specified in paragraph (2) applies.

(2) The cases are—

(a) a final notice has not been given to the person under section 17 of the 2002 Act in respect of the previous tax year;

(b) a final notice has been given, which includes provision by virtue of subsection (2) or (4) of section 17, or a combination of those subsections and subsection (6) 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 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 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; or

(d) a final notice has been given and—

(i) the person did not make a declaration in response to provision included in that notice by virtue of section 17(2)(a), (4)(a) or (6)(a), or any combination of those provisions, by the date specified in the notice;

(ii) they were given notice that payments of tax credit under section 24(4) of the 2002 Act had ceased due to their failure to make the declaration; and

(iii) their claim for universal credit is made during the period of 30 days starting with the date on the notice referred to in paragraph (ii) or, where the person is a new claimant partner, notification of formation of a couple with a person who is entitled to universal credit is given to the Secretary of State during that period.

Chapter 3  
Treatment of Invalid Claims for Universal Credit

13 Incorrect information regarding entitlement to claim

(1) This regulation applies where a claim for universal credit is made and it is subsequently discovered by the Secretary of State that the claimant gave incorrect information regarding any of the requirements of regulations 5 to 12 and did not in fact fall within the Pathfinder Group on the date on which the claim was made.

(2) Where the discovery is made before the claim for universal credit has been decided—

(a) the claimant is to be informed that they are not entitled to claim universal credit;

(b) if the claimant makes a claim for jobseeker’s allowance, employment and support allowance or income support (“the existing benefit”) and the date on which that claim is made (as determined in accordance with the Social Security (Claims and Payments) Regulations 1987 (“the 1987 Regulations”)) is after the date on which the claim for universal credit was made, but no later than one month after the date on which the information required by sub-paragraph (a) was given—

(i) the claim for the existing benefit is to be treated as made on the date on which the claim for universal credit was made; and

(ii) any provision of the 1987 Regulations under which the claim for the existing benefit is treated as made on a later date does not apply;

(c) if the claimant makes a claim for housing benefit and the date of that claim (as determined in accordance with the Housing Benefit Regulations 2006 or, as the case may be, the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 (together referred to as “the Housing Benefit Regulations”)) is after the date on which the claim for universal credit was made, but no later than one month after the date on which the information required by sub-paragraph (a) was given—

(i) the claim for housing benefit is to be treated as made on the date on which the claim for universal credit was made; and

(ii) any provision of the Housing Benefit Regulations under which the claim for housing benefit is treated as made on a later date does not apply;

(d) if the claimant makes a claim for a tax credit and that claim is received by a relevant authority at an appropriate office (within the meaning of the Tax Credits (Claims and Notifications) Regulations 2002 (“the 2002 Regulations”)) during the period of one month beginning with the date on which the information required by sub-paragraph (a) was given—

(i) the claim is to be treated as having been so received on the date on which the claim for universal credit was made; and

(ii) any provision of the 2002 Regulations under which the claim is treated as having been made on a later date does not apply.

(3) Where the discovery is made after a decision has been made that the claimant is entitled to universal credit, but before any payment has been made—

(a) that decision is to cease to have effect immediately, by virtue of this regulation;

(b) the claimant is to be informed that they are not entitled to claim universal credit; and

(c) paragraph (2)(b) to (d) applies.

(4) Where the discovery is made after a decision has been made that the claimant is entitled to universal credit and one or more payments have been made to the claimant—

(a) the claim is to be treated as one which the claimant was entitled to make;

(b) the decision is to be treated as a decision under section 8 of the Social Security Act 1998; and

(c) the award shall continue, if the claimant meets the conditions of entitlement for universal credit.

Part 3  
Effect of Transition to Universal Credit

Chapter 1  
Entitlement to Existing Benefits

15 Exclusion of entitlement to existing benefits

(1) A person is not entitled to any benefit mentioned in paragraph (2) at any time when they are entitled to universal credit.

(2) The benefits are—

(a) income support under section 124 of the Social Security Contributions and Benefits Act 1992;

(b) housing benefit under section 130 of that Act;

(c) tax credits;

(d) state pension credit.

(3) A person who is entitled to universal credit may not make a claim for any benefit mentioned in paragraph (2)(a) to (c), even if, because of any of the provisions mentioned in paragraph (4), the claim is made or treated as made at a time when the person was not entitled to universal credit.

(4) The provisions are—

(a) regulation 6(1A)(b), (1F)(c), (3), (4ZC)(b), (16), (19), (28) or (30) of the Social Security (Claims and Payments) Regulations 1987 (“the 1987 Regulations”);

(b) regulation 83(5) or (12) of the Housing Benefit Regulations 2006 (“the 2006 Regulations”);

(c) regulation 64(6) of the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 (“the 2006 (SPC) Regulations”);

(d) regulation 7, 8, 11(3) or 12(6) of the Tax Credits (Claims and Notifications) Regulations 2002 (“the 2002 Regulations”).

(5) For the purposes of paragraph (3)—

(a) the date on which a claim for income support is made or treated as made is to be determined in accordance with the 1987 Regulations;

(b) the date on which a claim for housing benefit is made or treated as made is to be determined in accordance with the 2006 Regulations or, as the case may be, the 2006 (SPC) Regulations;

(c) the date on which a claim for a tax credit is made or treated as made is to be the date on which the claim is received by a relevant authority at an appropriate office, within the meaning of the 2002 Regulations, or such other date on which it is treated as made under those Regulations.

16 Termination of awards of existing benefits

(1) This regulation applies where—

(a) a person (“A”) to whom an award of universal credit was made as a single claimant ceases to be entitled as such by becoming a member of a couple;

(b) the other member of the couple (“B”) was not entitled to universal credit as a single claimant immediately before formation of the couple; and

(c) an award of universal credit is made to the members of the couple jointly.

(2) In these Regulations, B is referred to as “the new claimant partner”.

(3) Where this regulation applies, all awards of an existing benefit to which the new claimant partner is entitled which did not terminate on formation of the couple are to terminate, by virtue of this regulation, on the day before the first date on which the joint claimants are entitled to universal credit.

(4) Where the new claimant partner was, immediately before forming a couple with A, treated by regulation 8 as being entitled to a tax credit, the new claimant partner is to be treated, for the purposes of the Tax Credits Act 2002, as having made a claim for the tax credit in question for the current tax year.

(5) Any award of a tax credit which is made in respect of a claim which is treated as having been made by virtue of paragraph (4) is to terminate, by virtue of this regulation, on the day before the first date on which the joint claimants are entitled to universal credit.

17 Finalisation of tax credits and modification of tax credits legislation

(1) This regulation applies where an award of universal credit is made to a person who was previously entitled to a tax credit and the award of that tax credit terminated at any time during the tax year in which the award of universal credit is made.

(2) Where this regulation applies—

(a) the Tax Credits Act 2002 (“the 2002 Act”) is to apply in relation to the person with the modifications made by paragraphs 9, 10, 13 and 14 of the Schedule to these Regulations; and

(b) subject to paragraph (3), the amount of the tax credit to which the person is entitled is to be calculated in accordance with the 2002 Act and regulations made under that Act, as modified by the other provisions of that Schedule (“the legislation as further modified”).

(3) Where, in the opinion of the Commissioners of Her Majesty’s Revenue and Customs, it is not reasonably practicable to apply the legislation as further modified in relation to any case or category of cases, the 2002 Act is to apply without further modification, and regulations made under that Act are to apply without modification, in that case or category of cases.

[SCHD

Schedule  
Modifications to Tax Credits Legislation

Sch: Modifications: Tax Credits Legislation

Regulation 17(2)

1 Modifications to the Tax Credits Act 2002

Paragraphs 2 to 14 prescribe modifications to the application of the Tax Credits Act 2002 where regulation 17 applies.

2

In section 7—

(a) in subsection (3), before “current year income” in each place where it occurs, insert “notional”;

(b) in subsection (4)—

(i) for “current year” substitute “current part year”;

(ii) in paragraphs (a) and (b), before “tax year” insert “part”;

(c) after subsection (4), insert—

[ISOB

“(4A) In this section “the notional current year income” means—

(a) in relation to persons by whom a joint claim for a tax credit is made, the aggregate income of the persons for the part tax year to which the claim relates, divided by the number of days in that part tax year, multiplied by the number of days in the tax year in which the part tax year is included and rounded down to the next whole number of pence, and

(b) in relation to a person by whom a single claim for a tax credit is made, the income of the person for that part tax year, divided by the number of days in that part tax year, multiplied by the number of days in the tax year in which the part tax year is included and rounded down to the next whole number of pence.”.

[ISOE

3

In section 17—

(a) in subsection (1)(a), before “tax year” insert “part”;

(b) in subsection (3), before “tax year” insert “part”;

(c) in subsections (4)(a) and (4)(b), for “current year” in both places where it occurs, substitute “current part year”;

(d) in subsection (5)(a) for “current year” in both places where it occurs, substitute “current part year”;

(e) omit subsection (8).

4

In section 18—

(a) in subsection (1), before “tax year” insert “part”;

(b) omit subsections (6) to (9);

(c) in subsection (10), for “subsection (1), (5), (6) or (9)” substitute “subsection (1) or (5)”;

(d) in subsection (11)—

(i) after “subsection (5)” omit “or (9)”;

(ii) omit paragraph (a);

(iii) in paragraph (b) omit “in any other case,”;

(iv) before “tax year” in each place where it occurs, insert “part”.

5

In section 19—

(a) in subsection (1)(a) and (b), before “tax year” insert “part”;

(b) in subsection (3), before “tax year” insert “part”;

(c) for subsection (5) substitute—

[ISOB

“(5) “The relevant section 18 decision” means the decision under subsection (1) of section 18 in relation to the person or persons and the part tax year.”;

[ISOE

(d) for subsection (6) substitute—

[ISOB

“(6) “The relevant section 17 date” means the date specified for the purposes of subsection (4) of section 17 in the notice given to a person or persons under that section in relation to the part tax year.”;

[ISOE

(e) in subsection (11), before “tax year” insert “part”;

(f) in subsection (12), before “tax year” in each place where it occurs, insert “part”.

6

In section 20—

(a) in subsection (1), before “tax year” insert “part”;

(b) in subsection (4)(a), before “tax year” insert “part”;

(c) in subsection (5)(b), before “tax year” insert “part”;

(d) in subsection (6)—

(i) before “tax year” insert “part”;

(ii) in paragraph (a), for “section 18(1), (5), (6) or (9)” substitute “section 18(1) or (5)”;

(e) in subsection (7), before “tax year” in each place where it occurs, insert “part”.

7

In section 21, for “18(1), (5), (6) or (9)” substitute “18(1) or (5)”.

8

In section 23—

(a) in subsection (1), for “18(1), (5), (6) or (9)” substitute “18(1) or (5)”;

(b) in subsection (3)—

(i) after “18(1)” omit “or (6)”;

(ii) for paragraph (b) substitute—

[ISOB

“(b) the notice of the decision under subsection (1) of section 18,”.

[ISOE

9

In section 28—

(a) in subsection (1)—

(i) after “tax year” in both places where it occurs, insert “or part tax year”;

(ii) at the end, insert “or treated as an overpayment of universal credit”;

(b) in subsections (3) and (4), after “repaid” insert “to the Board or, as the case may be, to the Secretary of State”;

(c) omit subsection (5);

(d) in subsection (6) omit “(apart from subsection (5))”.

10

In section 29(4), for “any tax credit” substitute “universal credit”.

11

In section 30(1), before “tax year” in each place where it occurs, insert “part”.

12

In section 38—

(a) in subsection (1)(b), before “tax year” insert “part”;

(b) for subsection (2), substitute—

[ISOB

“(2) “The relevant section 18 decision” means the decision under subsection (1) of section 18 in relation to the person or persons and the tax credit for the part tax year.”.

[ISOE

13

In section 48, after the definition of “overpayment”, insert—

[ISOB

““part tax year” means a period of less than a year beginning with 6th April and ending with the date on which the award of a tax credit terminated,”.

[ISOE

14

In Schedule 2, in paragraph 6(1)(a) and (c) and (2)(a), after the words “for the tax year”, insert “or part tax year”.

15 Modifications to the Tax Credits (Definition and Calculation of Income) Regulations 2002

Paragraphs 16 to 28 prescribe modifications to the application of the Tax Credits (Definition and Calculation of Income) Regulations 2002 where regulation 17 applies.

16

In regulation 2(2), after the definition of “the Macfarlane Trusts” insert—

[ISOB

““part tax year” means a period of less than a year beginning with 6th April and ending with the date on which the award of a tax credit terminated,”.

[ISOE

17

In regulation 3—

(a) in paragraph (1)—

(i) before “tax year” insert “part”;

(ii) in Steps 1 and 2, after “of the claimant, or in the case of a joint claim, of the claimants” insert “received in or relating to the part tax year”;

(iii) for the first sentence of Step 4, substitute “Where a claimant was entitled to a tax credit and an award of universal credit is made to that person, calculate the trading income (as defined in regulation 6) of the claimant, or in the case of a joint claim, of the claimants, in accordance with regulations 6A and 6B.”;

(iv) in the second and third sentences of Step 4, before “year” insert “part”;

(b) in paragraph (6A), for the words from “ending on 31st March” to the end, substitute “ending on the last day of the month immediately preceding the month in which the claimant’s award of a tax credit terminated”;

(c) in paragraph (8)(b), before “year” insert “part”.

18

In regulation 4—

(a) in paragraph (1)(a), before “tax year” insert “part”;

(b) in paragraph (1)(b), (c), (d), (e), (g) and (k), before “year” insert “part”;

(c) in paragraph (1)(f), after “ITEPA” insert “which is treated as received in the part tax year and in respect of which the charge arises in the part tax year”;

(d) in paragraph (1)(h), after “week” insert “in the part tax year”;

(e) in paragraph (1)(i), after “ITEPA” insert “which is treated as received in the part tax year”;

(f) in paragraph (1)(j), after “applies” insert “received in the part tax year”;

(g) in paragraph (1)(l), after “ITEPA” insert “in respect of which the charge arises in the part tax year”;

(h) in paragraph (1)(m), after “paid” insert “in the part tax year”;

(i) in paragraph (4), after “employment income” in both places where it occurs, insert “received in the part tax year”;

(j) in paragraph (5), after “calculating earnings” insert “received in the part tax year”.

19

In regulation 5—

(a) in paragraph (1)(o), after “applies” insert “received in or relating to the part tax year”;

(b) in paragraph (2) after “pension income” in both places where it occurs, insert “received in or relating to the part tax year”;

(c) in paragraph (3), after “income tax purposes”, insert “in relation to the part tax year”.

20

In regulation 6—

(a) after “claimant’s trading income is” insert “, subject to regulations 6A and 6B”;

(b) in paragraph (a), before “tax year” insert “part”;

(c) in paragraph (b), before “year” insert “part”.

21

After regulation 6 insert—

[ISOB

6A Trading Income: in-year finalisation

This regulation applies where—

(a) an award of universal credit is made to a person who was previously entitled to a tax credit;

(b) the award of that tax credit has terminated;

(c) the date on which the award terminated falls in the tax year to which that award relates (“the relevant tax year”); and

(d) the claimant carried on a trade, vocation or profession during the part tax year.

6B

(1) Where regulation 6A applies, a claimant’s trading income for the purposes of the first paragraph in Step 4 in regulation 3(1) is the claimant’s actual or estimated taxable profits attributable to the part tax year (“the relevant trading income”).

(2) The relevant trading income is to be calculated by reference to the basis period ending during the relevant tax year.

(3) The basis period is to be determined by reference to the rules in Chapter 15 of Part 2 of ITTOIA.

(4) The relevant trading income is calculated by—

(a) taking the figure for the actual or estimated taxable income earned in the basis period;

(b) dividing that figure by the number of days in the basis period to give the daily figure; and

(c) multiplying the daily figure by the number of days in the part tax year on which the trade, profession or vocation was carried on.”.

[ISOE

22

In regulation 7—

(a) in paragraph (1), after “social security income” insert “received in the part tax year”;

(b) in paragraph (3), after “social security income” in both places where it occurs, insert “received in the part tax year”.

23

In regulation 8, after “in relation to a student” insert “, any of the following which is received in the part tax year”.

24

In regulation 10—

(a) in paragraph (1), after “gross amount” insert “received in the part tax year”;

(b) in paragraph (1)(e), before “year” insert “part”;

(c) in paragraph (2), after “investment income” in both places where it occurs, insert “received in the part tax year”.

25

In regulation 11(1)—

(a) omit “annual”;

(b) after “taxable profits” insert “for the part tax year”.

26

In regulation 12(1), before “year” insert “part tax”.

27

In regulation 13, after “means income” insert “received in the part tax year”.

28

In regulation 18, after “means income” insert “received in the part tax year”.

29 Modifications to the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002

Paragraphs 30 to 32 prescribe modifications to the application of the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002 where regulation 17 applies.

30

In regulation 2 (interpretation)—

(a) after the definition of “the income threshold” insert—

[ISOB

““part tax year” means a period of less than a year beginning with 6th April and ending with the date on which the award of a tax credit terminated,”;

[ISOE

(b) in the definition of “the relevant income” insert “as modified by the Universal Credit (Transitional Provisions) Regulations 2013” at the end.

31

In regulation 7(3)—

(a) in Step 1, in the definition of “MR”, after “maximum rate” insert “(determined in the manner prescribed at the date on which the award of the tax credit terminated)”;

(b) in Step 3—

(i) in the definition of “I”, before “tax year” insert “part”;

(ii) in the definition of “N1”, before “tax year” insert “part”.

32

In regulation 8(3)—

(a) in Step 1, in the definition of “MR”, after “maximum rate” insert “(determined in the manner prescribed at the date on which the award of the tax credit terminated)”;

(b) in Step 3—

(i) in the definition of “I”, before “tax year” insert “part”;

(ii) in the definition of “N1”, before “tax year” insert “part”.

33 Modifications to the Tax Credits (Claims and Notifications) Regulations 2002

Paragraphs 34 to 42 prescribe modifications to the application of the Tax Credits (Claims and Notifications) Regulations 2002 where regulation 17 applies.

34

In regulation 4, omit paragraph (b).

35

Omit regulation 10.

36

Omit regulation 11.

37

Omit regulation 12.

38

In regulation 13—

(a) in paragraph (1), after “prescribed by paragraph” omit “(2) or”;

(b) omit paragraph (2).

39

In regulation 15(1)(c), for “section 18(1), (5), (6) or (9)” substitute “section 18(1) or (5)”.

40

In regulation 21(1A), for “regulation 27(2), (2A) or (3)” substitute “regulation 27(2A) or (3)”.

41

In regulation 27—

(a) in paragraph (1), after “prescribed by paragraphs” omit “(2),”;

(b) omit paragraph (2).

42

In regulation 33—

(a) in paragraph (a), for the words from “not later than 31st July” to “if later”, substitute “not less than 28 days after the date on which the notice is given”;

(b) omit paragraph (b) and the “and” which precedes it.

43 Modification to the Tax Credits (Payment by the Commissioners) Regulations 2002

Paragraph 44 prescribes a modification to the application of the Tax Credits (Payment by the Commissioners) Regulations 2002 where regulation 17 applies.

44

Omit regulation 7.

45 Modification to the Tax Credits (Residence) Regulations 2003

Paragraph 46 prescribes a modification to the application of the Tax Credits (Residence) Regulations 2003 where regulation 17 applies.

46

In regulation 3(5)(a), omit the words in brackets after “child tax credit”.