

**2003 No. 2170**

**TAX CREDITS**

**The Tax Credits Act 2002 (Child Tax Credit) (Transitional Provisions) Order 2003**

*Made* - - - - - *21st August 2003*

*Coming into force* - - - - - *22nd August 2003*

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 commencement**

1. This Order may be cited as the Tax Credits Act 2002 (Child Tax Credit) (Transitional Provisions) Order 2003 and shall come into force on 22nd August 2003.

**Transitional provision**

2.—(1) This article applies in the case of a person who throughout the period beginning on 22nd August 2003 and ending on 28th September 2003 is—

- (a) in receipt of income support;
- (b) aged not less than 60; and
- (c) responsible for a child (within the meaning of regulation 3 of the Child Tax Credit Regulations 2002(b)).

(2) Where this article applies to a person, he shall be treated as having made a claim for child tax credit in respect of the child for whom he is responsible as mentioned in paragraph (1)(c) of this article—

- (a) on 22nd August 2003 for the purposes of enabling the Board to make an initial decision on the claim; and
- (b) on the first day of the first benefit week in relation to income support beginning on or after 29th September 2003 for all other purposes.

(3) In paragraph (2) “benefit week” has the same meaning—

- (a) in relation to a person in Great Britain, as it bears in regulation 2(1) of the Income Support (General) Regulations 1987(c); and
- (b) in relation to a person in Northern Ireland, as it bears in regulation 2(1) of the Income Support (General) Regulations (Northern Ireland) 1987(d).

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(a) 2002 c.21.

(b) S.I. 2002/2007.

(c) S.I. 1987/1967: the definition was amended by S.I. 1988/1445.

(d) S.R. 1987 No. 459: the definition was amended by S.R. 1988 No. 318.

21st August 2003

*Joan Ryan*  
*Jim Murphy*  
Two of the Lords Commissioners of Her Majesty's Treasury

### **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order makes transitional provision in connection with the introduction of child tax credit, as a replacement for the minimum income guarantee in income support, for persons aged over 60 who, throughout the period beginning on 22nd August 2003 and 28th September 2003, are in receipt of income support, are aged not less than 60 and are responsible for a child. In such a case a person is deemed to have made a claim for child tax credit (a) on 22nd August 2003 for the purpose of enabling a decision to be made by the Board of Inland Revenue on the claim and (b) on the first day of the first benefit week beginning on or after 29th September 2003 for all other purposes. The Order is connected with the commencement of section 1(3)(d) of the Tax Credits Act 2002 (c. 21).

Article 1 provides for the citation and commencement of the Order.

Article 2 contains the transitional provision.

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