

2003 No. 938

SOCIAL SECURITY

**The Tax Credits Act 2002 (Commencement No. 3 and
Transitional Provisions and Savings) Order 2003**

Made - - - -

27th March 2003

The Treasury, in relation to articles 1 and 2, in exercise of the powers conferred upon them by section 61 of the Tax Credits Act 2002(a) and the Secretary of State for Work and Pensions, in relation to articles 1 and 3 to 5 in exercise of the powers conferred on him by section 62(1) of that Act and of all other powers enabling each of them in that behalf, hereby make the following Order:

Citation and interpretation

1.—(1) This Order may be cited as the Tax Credits Act 2002 (Commencement No.3 and Transitional Provisions and Savings) Order 2003.

(2) In this Order—

“the 2002 Act” means the Tax Credits Act 2002;

“the Administration Act” means the Social Security Administration Act 1992(b);

“the Contributions and Benefits Act” means the Social Security Contributions and Benefits Act 1992(c).

Appointed day

2. The day appointed for the coming into force of—

(a) section 1(3)(e) of the 2002 Act (abolition of increases in benefits in respect of children under sections 80 and 90 of the Contributions and Benefits Act);

(b) section 60 of, and Schedule 6, to, the 2002 Act, insofar as they repeal the provisions specified in the Schedule to this Order,

is 6th April 2003.

Saving provision

3.—(1) Notwithstanding the coming into force of the specified provisions, the Contributions and Benefits Act and the Administration Act shall, in cases to which paragraph (2) applies, subject to paragraph (3), continue to have effect from the commencement date as if those provisions had not come into force.

(a) 2002 c.21.

(b) 1992 c.5.

(c) 1992 c.4.

- (2) This paragraph applies where a person—
- (a) is entitled to a relevant increase on the day before the commencement date; or
 - (b) claims a relevant increase on or after the commencement date and it is subsequently determined that he is entitled to a relevant increase in respect of a period which includes the day before the commencement date.
- (3) The provisions saved by paragraph (1) shall continue to have effect until—
- (a) subject to sub-paragraph (c), where a relevant increase ceases to be payable to a person to whom paragraph (2) applies for a period greater than 58 days beginning with the day on which it was last payable, on the day 59 days after the day on which it was last payable; or
 - (b) in any other case, subject to sub-paragraph (c), on the date on which entitlement to a relevant increase ceases;
 - (c) where regulation 6(19) or (23) of the Social Security (Claims and Payments) Regulations 1987(a) applies to a further claim for a relevant increase, on the date on which entitlement to that relevant increase ceases.
- (4) In this article—
- “the commencement date” means 6th April 2003;
- “a relevant increase” means an increase under section 80 or 90 of the Contributions and Benefits Act;
- “the specified provisions” means the provisions of the 2002 Act which are brought into force by article 2.

Transitional application of sections 37 and 39A of the Contributions and Benefits Act

4. For the purposes of the continuing application of sections 37 (widowed mother’s allowance) and 39A(b) (widowed parent’s allowance) of the Contributions and Benefits Act in cases to which article 3(2) applies, those sections shall apply as if the amendments specified in paragraphs 26 and 28 of Schedule 3 to the 2002 Act had not come into force.

Transitional application of section 154 of the Administration Act

5. For the purposes of the continuing application of section 154(2)(c) of the Administration Act in cases to which article 3(2) applies, that section shall apply as if it had not been repealed in Schedule 6 to the 2002 Act and the reference to child benefit in that section shall be treated as including a reference to child tax credit under section 8 of the 2002 Act.

Signed by authority of the Secretary of State for Work and Pensions.

26th March 2003

P.Hollis
Parliamentary Under-Secretary of State,
Department for Work and Pensions

John Heppell

27th March 2003

Nick Ainger
Two of the Lords Commissioners of Her Majesty’s Treasury

(a) S.I. 1987/1968.

(b) Section 39A of the Social Security Contributions and Benefits Act 1992 was inserted by section 55(2) of the Welfare Reform and Pensions Act 1999 (c.30).

REPEALS SPECIFIED IN SCHEDULE 6 TO THE 2002 ACT WHICH
ARE COMMENCED BY THIS ORDER

<i>Act</i>	<i>Provision</i>
Contributions and Benefits Act	<p>In section 20(1), the words “(with increase for child dependants)” (in each place) and in paragraph (f)(i), the words “and child”.</p> <p>In section 30B(3), the word “80”.</p> <p>In section 56(1), the words “(and in particular to those of section 81 below)”.</p> <p>Section 60(6).</p> <p>In sections 61(1) and (2), the words “on account of a child or an adult”.</p> <p>In section 63(c) and (f)(i), the words “and child”.</p> <p>In section 77(1), the words following paragraph (b).</p> <p>In section 78(4)(d), the word “80”.</p> <p>Sections 80 and 81.</p> <p>In section 89(1), the words “section 80 and” and in the heading the words “child or”.</p> <p>In section 90, the words “child or”.</p> <p>In section 91(1)(b), the words “for an adult dependant”.</p> <p>In Schedule 4, in Part 4, in column (1), the entries relating to widowed mother’s allowance, widowed parent’s allowance and child’s special allowance and column (2).</p> <p>In Schedule 5, in paragraph 2(5)(b) the word “80”.</p>
Administration Act	<p>In section 3(3), the words “(together with any increase under section 80(5) of the Contributions and Benefits Act)”.</p> <p>Section 150(1)(f).</p>

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides for the coming into force of section 1(3)(e) of the Tax Credits Act 2002 (c.21) and of section 60 of, and Schedule 6 to, that Act, insofar as they bring into force the repeal of the provisions of the Social Security Contributions and Benefits Act 1992 (c.4) and the Social Security Administration Act 1992 (c.5) (“the Administration Act”) which are specified in the Schedule to this Order and which relate to the payment of certain increases in respect of children in certain contributory benefits.

Article 3 saves the repealed provisions in certain circumstances. Article 4 makes transitional provision relating to entitlement to widowed mother’s allowance and widowed parent’s allowance for saved cases and article 5 makes transitional provision relating to the setting of the rates for those increases that continue to be paid pursuant to the savings provision.

This Order does not impose a charge on business.

NOTE AS TO EARLIER COMMENCEMENT ORDERS

(This note is not part of the Order)

The following provisions have been brought into force by the Tax Credits Act 2002 (Commencement No.1) Order 2002 (C.52) (S.I. 2002/1727) and the Tax Credits Act 2002 (Commencement No.2) Order 2003 (C.25)(S.I. 2003/392).

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. Number</i>
Section 1(1) and (2)	9th July 2002	2002/1727
Section 2	9th July 2002	2002/1727
Section 3(1) and (3)	9th July 2002	2002/1727
Section 3(1) and (3)	1st August 2002	2002/1727
Section 3(1) and (3)	1st January 2003	2002/1727
Section 3(1) and (3)	6th April 2003	2002/1727
Section 3(2)(a)	1st January 2003	2002/1727
Section 3(2)(b)	1st January 2003	2002/1727
Section 3(4)	1st August 2002	2002/1727
Section 3(5) to (8)	9th July 2002	2002/1727
Section 4(1)	9th July 2002	2002/1727
Section 4(2)	1st August 2002	2002/1727
Section 5(1) and (3)	1st January 2003	2002/1727
Section 5(2) and (3)	6th April 2003	2002/1727
Section 6	9th July 2002	2002/1727
Section 7(1) to (5)	9th July 2002	2002/1727
Section 7(1) to (5)	1st August 2002	2002/1727
Section 7(1) to (5)	1st January 2003	2002/1727
Section 7(1) to (5)	6th April 2003	2002/1727
Section 7(6) to (9)	9th July 2002	2002/1727
Section 7(10)	1st August 2002	2002/1727
Section 8 (partially)	9th July 2002	2002/1727
Section 8 (partially)	1st August 2002	2002/1727
Section 8 (partially)	1st January 2003	2002/1727
Section 8	6th April 2003	2002/1727
Section 9 (partially)	9th July 2002	2002/1727
Section 9 (partially)	1st August 2002	2002/1727
Section 9 (partially)	1st January 2003	2002/1727

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. Number</i>
Section 9	6th April 2003	2002/1727
Section 10 (partially)	9th July 2002	2002/1727
Section 10 (partially)	1st August 2002	2002/1727
Section 10 (partially)	1st January 2003	2002/1727
Section 10	6th April 2003	2002/1727
Section 11 (partially)	9th July 2002	2002/1727
Section 11 (partially)	1st August 2002	2002/1727
Section 11 (partially)	1st January 2003	2002/1727
Section 11	6th April 2003	2002/1727
Section 12(1) to (5) (partially)	9th July 2002	2002/1727
Section 12(1) to (5) (partially)	1st August 2002	2002/1727
Section 12(1) to (5) (partially)	1st January 2003	2002/1727
Section 12(1) to (5)	6th April 2003	2002/1727
Section 12(5) to (8) (partially)	9th July 2002	2002/1727
Section 13 (partially)	9th July 2002	2002/1727
Section 13 (partially)	1st August 2002	2002/1727
Section 13 (partially)	1st January 2003	2002/1727
Section 13	6th April 2003	2002/1727
Section 14(1) and (3)	1st January 2003	2002/1727
Section 14(2) (partially)	9th July 2002	2002/1727
Section 14(2)	1st August 2002	2002/1727
Section 15(1)	1st January 2003	2002/1727
Section 15(2) (partially)	9th July 2002	2002/1727
Section 15(2) (partially)	1st August 2002	2002/1727
Section 16(1)	1st January 2003	2002/1727
Section 16(2)& (3) (partially)	1st January 2003	2002/1727
Section 16(3)	9th July 2002	2002/1727
Section 17(1) to (9)	6th April 2003	2002/1727
Section 17(10)	9th July 2002	2002/1727
Section 18	6th April 2003	2002/1727
Section 19 (partially)	6th April 2003	2002/1727
Section 19(2)	9th July 2002	2002/1727
Section 20	6th April 2003	2002/1727
Section 21	9th July 2002	2002/1727
Section 22	9th July 2002	2002/1727
Section 23 (partially)	1st January 2003	2002/1727
Section 23	6th April 2003	2002/1727
Section 24 (partially)	9th July 2002	2002/1727
Section 24 (partially)	1st August 2002	2002/1727
Section 24 (partially)	1st January 2003	2002/1727
Section 24	6th April 2003	2002/1727
Section 25(1), (2) and (5) (7) (partially)	9th July 2002	2002/1727
Section 25(3), (4) and (5)	6th April 2003	2002/1727
Section 26	1st January 2003	2002/1727
Section 27 and Schedule 1	1st September 2002	2002/1727
Sections 28 to 30 (partially)	6th April 2003	2002/1727
Section 30	1st January 2003	2002/1727
Section 31 (partially)	1st August 2002	2002/1727
Section 31 (partially)	1st January 2003	2002/1727

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. Number</i>
Section 31	6th April 2003	2002/1727
Section 32 (partially)	1st August 2002	2002/1727
Section 32 (partially)	1st January 2003	2002/1727
Section 32	6th April 2003	2002/1727
Section 33	6th April 2003	2002/1727
Section 34 and Schedule 2 (partially)	1st August 2002	2002/1727
Section 34 and Schedule 2 (partially)	1st January 2003	2002/1727
Section 34 and Schedule 2 (partially)	6th April 2003	2002/1727
Section 34 and Schedule 2 (partially)	1st August 2002	2002/1727
Section 34 and Schedule 2 (partially)	1st January 2003	2002/1727
Section 34 and Schedule 2	6th April 2003	2002/1727
Section 35	1st August 2002	2002/1727
Section 36	1st August 2002	2002/1727
Section 37(1) to (4) and (6)	6th April 2003	2002/1727
Section 37(2) and (5)	9th July 2002	2002/1727
Section 37(2) and (6)	1st August 2002	2002/1727
Section 37(5) and (6)	1st January 2003	2002/1727
Section 37(5) and (6)	6th April 2003	2002/1727
Section 37(5) and (6)	1st August 2002	2002/1727
Section 37(5) and (6)	1st January 2003	2002/1727
Section 37(5) and (6)	6th April 2003	2002/1727
Section 37(5) and (6)	6th April 2003	2002/1727
Sections 38 and 39	1st September 2002	2002/1727
Sections 38 and 39	1st January 2003	2002/1727
Sections 38 and 39	6th April 2003	2002/1727
Sections 38 and 39	1st September 2002	2002/1727
Sections 38 and 39	1st January 2003	2002/1727
Sections 38 and 39	6th April 2003	2002/1727
Sections 38 and 39	6th April 2003	2002/1727
Sections 38 and 39	1st January 2003	2002/1727
Sections 38 and 39	6th April 2003	2002/1727
Section 40	6th April 2003	2002/1727
Section 41	6th April 2003	2002/1727
Sections 42 and 43	9th July 2002	2002/1727
Section 44	9th July 2002	2002/1727
Section 45	1st January 2003	2002/1727
Section 46	1st August 2002	2002/1727
Section 48	9th July 2002	2002/1727
Sections 51 to 53, 54(3) to (10) and Schedule 4 (partially)	26th February 2003	2003/392
Section 58 (partially)	1st April 2003	2003/392
Section 58 (partially)	7th April 2003	2003/392
Section 58 (partially)	9th July 2002	2002/1727
Section 59 and Schedule 5	26th February 2003	2003/392
	1st August 2002	2002/1727
	26th February 2003	2003/392
Section 60 and Schedule 6 (partially)	1st April 2003	2003/392
	27th August 2002	2002/1727

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. Number</i>
Section 60 and Schedule 6 (partially)	The day immediately following the expiry of the period of 26 weeks from the date of commencement of the award.	2002/1727
Section 60 and Schedule 6 (partially)	26th February 2003	2003/392
Section 60 and Schedule 6 (partially)	1st April 2003	2003/392
Section 60 and Schedule 6 (partially)	7th April 2003	2003/392

STATUTORY INSTRUMENTS

2003 No. 938

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