

2003/962

Tax Credits Act 2002 (Commencement No 4, Transitional Provisions and Savings) Order 2003

TCA 2002 (Commencement No 4 etc) Ord

Made by the Treasury under TCA 2002 ss 61, 62(2)

Made 31 March 2003

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1 Citation and interpretation

- (1) This Order may be cited as the Tax Credits Act 2002 (Commencement No 4, Transitional Provisions and Savings) Order 2003.
- (2) In this Order—
 - “the Act” means the Tax Credits Act 2002;
 - “the 1999 Act” means the Tax Credits Act 1999; and
 - “the superseded tax credits” means working families' tax credit and disabled person's tax credit.

2 Commencement of provisions of the Act

- (1) Subject to the provisions of articles 3 and 4 (savings and transitional provisions), the provisions of the Act specified in this article shall come into force in accordance with the following paragraphs of this article.
- (2) Section 47 (consequential amendments), so far as it relates to paragraphs 4 to 7 of Schedule 3, shall come into force on 1st April 2003.
- (3) The following provisions of the Act shall come into force on 6th April 2003—
 - (a) section 1(3)(a) and (f) (abolition of children's tax credit under section 257AA of the Income and Corporation Taxes Act 1988 and employment credit);
 - (b) section 47, so far as it relates to the provisions of Schedule 3 specified in sub-paragraph (d);
 - (c) section 60 (repeals), so far as it relates to the provisions of Schedule 6 specified in sub-paragraph (e);
 - (d) in Schedule 3 (consequential amendments)—
 - (i) paragraphs 1 to 3,
 - (ii) paragraphs 8 and 9, and
 - (iii) paragraphs 13 to 59; and

- (e) in Schedule 6, the entries relating to the enactments specified in column 1 of Schedule 1 to this Order to the extent shown in column 2 of that Schedule.
- (4) The following provisions of the Act shall come into force on 8th April 2003—
- (a) section 1(3)(b) and (c) (abolition of working families' tax credit and disabled person's tax credit);
 - (b) section 47 so far as concerns the provisions of Schedule 3 mentioned in this paragraph;
 - (c) section 60 so far as concerns the entries in Schedule 6 referred to in subparagraph (e);
 - (d) paragraphs 10 to 12 of Schedule 3 to the Act; and
 - (e) in Schedule 6 to the Act, the entries relating to the enactments specified in column 1 of Schedule 2 to this Order to the extent shown in column 2 of that Schedule.
- (5) ...1

Amendments—

- 1 Para 5 revoked by the Tax Credits Act 2002 (Commencement and Transitional Provisions)(Partial Revocation) Order, SI 2014/1848 art 2 with effect from 14 July 2014.

3 Savings

- (1) This article applies to any claim for either of the superseded tax credits made—
- (a) on or before 6th July 2003; and
 - (b) in respect of a period ending on or before 7th April 2003.

Such a claim is referred to in the following provisions of this article as “a relevant claim”.

- (2) Notwithstanding the commencement of the repeals specified in paragraph (6)—
- (a) a relevant claim may be made, inquired into by an officer of the Board, or decided by an officer of the Board; and
 - (b) a decision of an officer of the Board on a relevant claim may be—
 - (i) revised,
 - (ii) superseded, or
 - (iii) the subject of an appeal,

in accordance with the provisions specified in paragraph (3) as if the repeals specified in paragraph (6) had not taken place.

- (3) The provisions specified are—
- (a) Chapter 2 of Part 1 of the Social Security Act 1998;¹
 - (b) in Northern Ireland, Chapter II of Part II of the Social Security (Northern Ireland)

Order 1998; and

- (c) regulations under the provisions mentioned in sub-paragraphs (a) and (b), as applied for the purposes of the superseded tax credits by section 21 or 23 of the 1999 Act (as the case may be).

(4) Notwithstanding the commencement of the repeals specified in paragraph (6), payment of a superseded tax credit may be made on or after 8th April 2003 in pursuance of a decision of an officer of the Board on a relevant claim (including such a decision as revised, superseded or varied on appeal).

(5) Notwithstanding the commencement of the repeals specified in paragraph (6)—

- (a) an officer of the Board may make any decision in respect of an overpayment of a superseded tax credit, the recovery of such an overpayment, or the imposition of any penalty in respect of a superseded tax credit which he might have made but for the repeal in question, and
- (b) the like consequences shall flow from the decision mentioned in sub-paragraph (a), including any right of appeal, as would have flowed but for the repeal in question.

(6) The repeals specified in this paragraph are those contained in Schedule 6 to the Act relating to—

- (a) the 1999 Act, other than section 6;
- (b) sections 122(1), 123(1), 128, 129 and 135(5) of the Social Security Contributions and Benefits Act 1992;
- (c) sections 5(2), 11, 71(11), 121DA(1), 124(2), 154(2), 163(2), 179(5), and 191 of the Social Security Administration Act;
- (d) sections 121(1), 122(1), 127, 128 and 131(5) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992; and
- (e) sections 5(2), 9, 69(11), 115CA(1), 134(2), 155(5) and 167(1) of the Social Security Administration (Northern Ireland) Act 1992.

Amendments—

- 1 Para 3(a) revoked by the Tax Credits Act 2002 (Commencement and Transitional Provisions)(Partial Revocation) Order, SI 2014/1848 art 2 with effect from 14 July 2014.

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Notwithstanding the repeal in Schedule 6 of words in section 84 of the Finance Act 2000, section 84 of that Act shall apply to a payment of an employment credit made on or after 6th April 2003 as if the repeal had not occurred.

5 Transitional provisions

(1) If a claim has been made for a tax credit under the Act by two (or more) persons, at least one of whom was in receipt of either or both of the superseded tax credits immediately before the repeal of the 1999 Act, the Board may make any payment of a tax credit, due to them under the Act on or before 5th October 2003, to either or any of them, notwithstanding

any provision of the Tax Credits (Payment by Employers) Regulations 2002 or the Working Tax Credit (Payment by the Board) Regulations 2002.

(2) In respect of a person who claims the higher rate of short-term incapacity benefit, or long term incapacity benefit on or before 6th April 2005 section 30C of the Social Security Contributions and Benefits Act 1992 and section 30C of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 shall have effect as if, after subsection (5A) there were inserted—

[/SOB

“(5B) A person also satisfies the relevant tax credit conditions on any day before 7th April 2003 if that day falls within a week for which he is entitled to a disabled person's tax credit.”.

[/SOE

(3) In respect of a person who claims incapacity benefit on or before 6th April 2005 under section 40 or 41 of either the Social Security Contributions and Benefits Act 1992 or the Social Security Contributions and Benefits (Northern Ireland) Act 1992, section 42 of the respective Act shall have effect as if, after subsection (1A), there were inserted—

[/SOB

“(1B) A person also satisfies the relevant tax credit conditions on any day before 7th April 2003 if that day falls within a week for which he is entitled to a disabled person's tax credit.”.

[/SOE

(4) ...2

Amendments—

- 1 Para (4)(a) substituted by the Tax Credits Act 2002 (Transitional Provisions) Order, SI 2008/3151 art 3(1), (3).
- 2 Para (4) repealed by the Tax Credits Act 2002 (Transitional Provisions) Order, SI 2010/644 art 5, with effect from 1 April 2010.

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SCHEDULE 1

PROVISIONS OF SCHEDULE 6 TO THE ACT COMING INTO FORCE ON 6TH APRIL 2003

Provisions of Sch 6 Coming into Force on 6/4/03

Article 2(3)(e)

[FTB

<i>Enactment</i>	<i>Extent of repeal or revocation commenced</i>
Taxes Management Act 1970	The whole entry in Schedule 6.
Income and Corporation Taxes Act 1988	The whole entry in Schedule 6.
Children Act 1989	The whole entry in Schedule 6.
Education Reform (Northern Ireland) Order 1989	The whole entry in Schedule 6.

<i>Enactment</i>	<i>Extent of repeal or revocation commenced</i>
Disability Living Allowance and Disability Working Allowance Act 1991	The whole entry in Schedule 6.
Child Support Act 1991	The whole entry in Schedule 6.
Disability Living Allowance and Disability Working Allowance (Northern Ireland) Order 1991	The whole entry in Schedule 6.
Child Support (Northern Ireland) Order 1991	The whole entry in Schedule 6.
Social Security Contributions and Benefits Act 1992	So much of the entry in Schedule 6 as concerns sections 21(5A)(b) and 45A.
Social Security Administration Act 1992	So much of the entry in Schedule 6 as concerns sections 3(3) and 189(1).
Social Security Contributions and Benefits (Northern Ireland) Act 1992	So much of the entry in Schedule 6 as concerns sections 20(1), 21(5A)(b), 30B(3), 45A, 56(1), 60(6), 61(1) and (2), 63(c) and (f)(i), 77(1), 78(4)(d), 80, 81, 89(1), 90, 91(1)(b) and Schedules 4 and 5.
Social Security Administration (Northern Ireland) Act 1992	So much of the entry in Schedule 6 as concerns section 3(3).
Local Government Finance Act 1992	The whole entry in Schedule 6.
Finance Act 1994	The whole entry in Schedule 6.
Social Security (Incapacity for Work) Act 1994	The whole entry in Schedule 6.
Social Security (Incapacity for Work) (Northern Ireland) Order 1994	The whole entry in Schedule 6.
Pensions Act 1995	The whole entry in Schedule 6.
Pensions (Northern Ireland) Order 1995	The whole entry in Schedule 6.
Employment Tribunals Act 1996	The whole entry in Schedule 6.
Employment Rights (Northern Ireland) Order 1996	The whole entry in Schedule 6.
Finance Act 1999	The whole entry in Schedule 6.
Access to Justice Act 1999	The whole entry in Schedule 6.
Welfare Reform and Pensions Act 1999	The whole entry in Schedule 6.
Welfare Reform and Pensions (Northern Ireland) Order 1999	The whole entry in Schedule 6.
Finance Act 2000	The whole entry in Schedule 6.
Finance Act 2001	The whole entry in Schedule 6.

[FTE

SCHEDULE 2

PROVISIONS OF SCHEDULE 6 TO THE ACT COMING INTO FORCE ON 8TH APRIL 2003

Provisions of Sch 6 Coming into Force on 8/4/03

Article 2(4)(e)

[FTB

<i>Enactment</i>	<i>Extent of repeal or revocation commenced</i>
Social Security Contributions and Benefits Act 1992	So much of the entry in Schedule 6 as relates to sections 122(1), 123(1), 128, 129 and 135(5).
Social Security Administration Act 1992	So much of the entry in Schedule 6 as relates to sections 5(2), 11, 71(11), 121DA(1), 124(2), 163(2), 179(5) and 191.
Social Security Contributions and Benefits (Northern Ireland) Act 1992	So much of the entry in Schedule 6 as relates to sections 121(1), 122(1), 127, 128 and 131(5).
Social Security Administration (Northern Ireland) Act 1992	So much of the entry in Schedule 6 as relates to sections 5(2), 9, 69(11), 115CA(1), 134(2), 155(5) and 167(1).
Jobseekers Act 1995	The whole entry in Schedule 6.
Jobseekers (Northern Ireland) Order 1995	The whole entry in Schedule 6.
Finance Act 1997	The whole entry in Schedule 6.
Social Security Act 1998	The whole entry in Schedule 6.
Tax Credits (Initial Expenditure) Act 1998	The whole entry in Schedule 6.
Social Security (Northern Ireland) Order 1998	The whole entry in Schedule 6.
Tax Credits Act 1999	The whole entry in Schedule 6, insofar as it has not already been commenced.
Employment Relations Act 1999	The whole entry in Schedule 6.
Immigration and Asylum Act 1999	The whole entry in Schedule 6.
Employment Relations (Northern Ireland) Order 1999	The whole entry in Schedule 6.
Government Resources and Accounts Act 2000	The whole entry in Schedule 6.
Social Security Fraud Act 2001	The whole entry in Schedule 6.
Social Security Fraud Act (Northern Ireland) 2001	The whole entry in Schedule 6.
Employment Act 2002	The whole entry in Schedule 6.
Criminal Injuries Compensation (Northern Ireland) Order 2002	The whole entry in Schedule 6.