

2003/2170

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

**TCA 2002 (Child Tax Credit) (Transitional)**

Made by the Treasury under TCA 2002 s 62(2)

*Made 21 August 2003*

*Coming into force 22 August 2003*

## [MAIN

### 1 Citation and commencement

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.

### 2 Transitional provision

(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).

(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; 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.