

**2010 No. 644**

**TAX CREDITS**

**The Tax Credits Act 2002 (Transitional Provisions) Order 2010**

*Made* - - - - *8th March 2010*

*Coming into force* - - *1st April 2010*

The Treasury make the following Order in exercise of the powers conferred by section 62(2) of the Tax Credits Act 2002(a).

**Citation and commencement**

1. This Order may be cited as the Tax Credits Act 2002 (Transitional Provisions) Order 2010 and shall come into force on 1st April 2010.

**Interpretation**

2.—(1) In this Order—

“benefit week” has the meaning given in—

- (a) regulation 2(1) of the Income Support Regulations 1987(b) in relation to income support, and
- (b) regulation 1(3) of the Jobseeker’s Allowance Regulations 1996(c) in relation to income-based jobseeker’s allowance;

“child premia” means the amounts in respect of income support or income-based jobseeker’s allowance referred to in section 1(3)(d) of the Tax Credits Act 2002;

“polygamous unit” has the meaning given in regulation 2 of the Tax Credits (Polygamous Marriages) Regulations 2003(d);

“specified date” has the meaning given by paragraph (2);

“specified person” has the meaning given by paragraph (3).

(2) For the purposes of this Order the “specified date” is the day following the date notified to an officer of Revenue and Customs as the final day of the last benefit week for which the child premia is to be paid to the specified person—

- (a) by the Department for Work and Pensions, if the specified person is claiming in Great Britain, or
- (b) by the Department for Social Development, if the specified person is claiming in Northern Ireland.

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(a) 2002 c.21.

(b) S.I. 1987/1967; the relevant amending instrument is S.I. 1988/1445.

(c) S.I. 1996/207; the definition of “benefit week” was substituted by S.I. 2009/604.

(d) S.I. 2003/742.

- (3) For the purposes of this Order a “specified person” is a person who—
- (a) until the specified date was receiving the child premia, and
  - (b) has not made a claim for child tax credit.

### **Transitional provisions**

3.—(1) Notwithstanding section 5(2) of the Tax Credits Act 2002, an award on a claim for child tax credit made by a person who until the specified date was receiving the child premia is for the period specified in paragraph (2)

(2) The period is a period beginning with the specified date and ending at the end of the tax year in which that date falls.

(3) Notwithstanding regulation 7 of the Tax Credits (Claims and Notifications) Regulations 2002(a), a person shall not be entitled to child tax credit in respect of any day prior to the day on which that person makes a claim for it (“the earlier day”) if—

- (a) the earlier day falls before 31st December 2011, and
- (b) the claimant is entitled, or in the case of a joint claim, either of the claimants is entitled, to the child premia on the earlier day.

### **Deemed claims for tax credits**

4.—(1) A claim shall be deemed to be made under section 3(1) of the Tax Credits Act 2002 if Her Majesty’s Revenue and Customs receive a claim for child tax credit from the Department of Work and Pensions or the Department for Social Development and the claim—

- (a) is in respect of a specified person,
- (b) complies with regulation 5(2) of the Tax Credits (Claims and Notifications) Regulations 2002(b), and
- (c) contains the information required in paragraphs (3) to (5) of regulation 3 of those Regulations.

(2) The claim shall be deemed to be made by the person in respect of whom it is made.

(3) If the specified person is a member of a married couple or an unmarried couple or a polygamous unit, the specified person and the other member of the couple or member or members of the polygamous unit are treated as making a joint claim.

(4) The specified person is treated as being responsible for the child or children or qualifying young person or persons to whom that person’s entitlement to the child premia relates.

(5) The claim shall be deemed to be made on the specified date.

(6) This article is subject to article 3.

### **Revocation of previous commencement and transitional provisions orders**

5. The instruments listed in the Table below are revoked to the extent specified in the third column of that Table.

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(a) S.I. 2002/2014; regulation 7 was amended by S.I. 2003/723 and 2009/2887.  
(b) Regulation 5 was amended by S.I. 2003/723, 2008/2169, and 2009/697.

(1)	(2)	(3)
Instruments revoked	References	Extent of revocation
The Tax Credits Act 2002 (Commencement No. 4, Transitional Provisions and Savings) Order 2003	S.I. 2003/962	Article 5(4)
The Tax Credits Act 2002 (Transitional Provisions) Order 2005	S.I. 2005/773	The whole Order
The Tax Credits Act 2002 (Commencement and Transitional Provisions) Order 2006	S.I. 2006/3369	The whole Order
The Tax Credits Act 2002 (Transitional Provisions) Order 2008	S.I. 2008/3151	Articles 2 and 3(3)

*Dave Watts*

*Frank Roy*

8 March 2010

Two of the Lords Commissioners of her Majesty's Treasury

#### **EXPLANATORY NOTE**

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

This Order makes transitional provisions in connection with the commencement of the abolition of the amounts referred to in section 1(3)(d) of the Tax Credits Act 2002 (c.21) (the child premia in respect of income support or income-based jobseeker's allowance). Section 1(3)(d) comes into force on 31 December 2011 by virtue of the Tax Credits Act 2002 (Transitional Provisions) Order 2008 (S.I. 2008/3151).

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

Article 2 defines terms used in the Order.

Article 3 makes provision in relation to existing recipients of the child premia to avoid duplication of payments when a claim is made for tax credits by a person previously entitled to the child premia in respect of income support or income-based jobseeker's allowance.

Article 4 applies to a person who ceases to be entitled to the child premia for income support or income-based jobseeker's allowance and becomes entitled to claim tax credits. If such a person does not make a claim for tax credits on their own behalf, the Department of Work and Pensions may make a claim on their behalf so that no entitlement to tax credits is missed.

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STATUTORY INSTRUMENTS

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