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STATUTORY INSTRUMENTS

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**2002 No. 2158**

**TAX CREDITS**

**The Tax Credits (Claims) (Transitional Provision)  
(Amendment) Order 2002**

*Made - - - - - 20th August 2002*

The Treasury, in exercise of the powers conferred upon them by section 62(2) of the Tax Credits Act 2002(a), hereby make the following Order:

1. This Order may be cited as the Tax Credits (Claims) (Transitional Provision) (Amendment) Order 2002.

2. For article 3 of the Tax Credits Act 2002 (Commencement No. 1) Order 2002(b) (claims for a tax credit relating to the tax year 2003–04—transitional provision) substitute the following article—

**“Claims for a tax credit relating to the tax year 2003–04—transitional provision**

3.—(1) For the purposes of the definition of “the previous year income” in section 7(5) of the Act—

- (a) any claim under the Act for a tax credit relating to the tax year 2003–04 shall be treated as if it were a claim for the tax year 2002–03, and
- (b) accordingly the previous year income in relation to such a claim shall be income for the tax year 2001–02.

(2) In paragraph (1)—

“the tax year 2001–02” means the tax year beginning on 6th April 2001 and ending on 5th April 2002,

“the tax year 2002–03” means the tax year beginning on 6th April 2002 and ending on 5th April 2003, and

“the tax year 2003–04” means the tax year beginning on 6th April 2003 and ending on 5th April 2004.”.

20th August 2002

*Ian Pearson*  
*Jim Fitzpatrick*  
Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 2002 c. 21.  
(b) S.I. 2002/1727 (C. 52).

## EXPLANATORY NOTE

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

This Order corrects an error in article 3 of the Tax Credits Act 2002 (Commencement No. 1) Order 2002 (S.I. 2002/1727 (C. 52)) which makes transitional provision in relation to claims for tax credit for the tax year 2003–04. The correction makes clear that such claims shall be treated as claims for the tax year 2002–03, so that the previous year income for such claims is income for the tax year 2001–02.

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