

---

STATUTORY INSTRUMENTS

---

**2003 No. 392**

**The Tax Credits Act 2002 (Commencement No. 2) Order 2003**

**Savings**

3.—(1) Notwithstanding the commencement of section 56 of the Act (presence in the United Kingdom) by virtue of article 2 on 26th February 2003 for the purposes of making subordinate legislation relating to child benefit, the Child Benefit (Residence and Persons Abroad) Regulations 1976(1) and the Child Benefit (Residence and Persons Abroad) Regulations (Northern Ireland) 1976(2) shall continue to have effect as follows.

(2) Except as provided in paragraphs (3) and (4), both those Regulations shall continue to have effect up to and including 6th April 2003.

(3) Regulation 7 of both those Regulations shall continue to apply to persons referred to in subparagraph (c) of regulation 6(1) of both those Regulations and, to the extent applicable to that subparagraph, persons referred to in subparagraphs (d) and (e) of that regulation, whose absence begins before 7th April 2003 and continues on and after that date until—

- (a) the absence ceases, or
- (b) 2nd April 2006,

whichever first occurs.

(4) Regulation 9 of, and the Schedule(3) to, both those Regulations (modification of the Child Benefit Act 1975(4) and the Child Benefit (Northern Ireland) Order 1975(5) to take account of reciprocal agreements relating to family allowances) shall continue to have effect indefinitely.

- 
- (1) S.I. 1976/963. These Regulations were made under powers now contained in section 146 of the Social Security Contributions and Benefits Act 1992 (persons outside Great Britain) which is substituted by section 56(1) of the Tax Credits Act 2002.
- (2) S.R. 1976 No. 227. These Regulations were made under powers now contained in section 142 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (persons outside Northern Ireland) which is substituted by section 56(2) of the Tax Credits Act 2002.
- (3) The Schedule was amended by S.I. 1994/2802 and 1995/2699, and S.R. 1995 No. 405..
- (4) 1975 c. 61.
- (5) S.I. 1975/1504 (N.I. 16).