
STATUTORY INSTRUMENTS

2003 No. 392 (C. 25)

SOCIAL SECURITY

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

Made - - - - 24th February 2003

The Treasury, in exercise of the powers conferred upon them by sections 61 and 62(2) of the Tax Credits Act 2002(1), hereby make the following Order:

Citation and interpretation

- 1.—(1) This Order may be cited as the Tax Credits Act 2002 (Commencement No. 2) Order 2003.
- (2) In this Order “the Act” means the Tax Credits Act 2002.

Commencement of certain provisions of the Act

2. Subject to article 3 (savings), the following provisions of the Act come into force on the dates and for the purposes mentioned in relation to each provision:

<i>Provision</i>	<i>Date</i>	<i>Purposes</i>
Part 2 of the Act (child benefit and guardian’s allowance) including Schedule 4 but excluding sections 49, 50 and 54(1) and (2)	26th February 2003	Making subordinate legislation relating to child benefit and guardian’s allowance
Part 2 of the Act including Schedule 4 but excluding section 54(1) and (2)	1st April 2003	Transfer of functions etc. relating to child benefit and guardian’s allowance, other than functions of making subordinate legislation, and minor amendments
Part 2 of the Act including Schedule 4 but excluding sections 54(1) and (2)	7th April 2003	Entitlement to payment of child benefit and guardian’s allowance

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<i>Provision</i>	<i>Date</i>	<i>Purposes</i>
Section 58 (administrative arrangements)	26th February 2003	Making subordinate legislation relating to child benefit and guardian's allowance
Section 59 and Schedule 5 (use and disclosure of information)	26th February 2003	Making subordinate legislation relating to the use and disclosure of information in connection with child benefit and guardian's allowance
Section 59 and Schedule 5	1st April 2003	Use and disclosure of information relating to child benefit and guardian's allowance
Section 60 and Schedule 6 so far as concerns section 145(5) of the Social Security Contributions and Benefits Act 1992 and section 141(5) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (rate of child benefit)	1st April 2003	Repeal of power of Secretary of State and Department for Social Development in Northern Ireland(2) to make regulations prescribing rate of child benefit
Section 60 and Schedule 6 so far as concerns the words "of Part 1 or 6 of this Act" in paragraph (a) of section 175(1A) of the Social Security Contributions and Benefits Act 1992(3) and paragraph (b) of section 175(1A) of that Act and the word "and" before it (regulations, orders and schemes) and, in section 172 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (Assembly, etc. control of regulations and orders), the words "or 141" in subsection (2)(a) and the words "(other than section 141)" in subsection (3)(c)(4)	1st April 2003	Repeals consequential on repeal of power of Secretary of State and Department for Social Development in Northern Ireland to make regulations prescribing the rate of child benefit

(2) The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 were transferred to the Department for Social Development in Northern Ireland by Article 8(b) of, and Part 2 of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481).

(3) Subsection (1A) of section 175 was inserted by paragraph 29 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

(4) Subsections (2)(a) and (3)(c) of section 172 were amended by Article 6(1)(a) of S.R. 1995 No. 69.

<i>Provision</i>	<i>Date</i>	<i>Purposes</i>
Section 60 and Schedule 6 so far as concerns paragraph 4 of Schedule 9 to the Social Security Contributions and Benefits Act 1992 and paragraph 4 of Schedule 9 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (exclusions from entitlement to child benefit – persons exempt from tax)	7th April 2003	Repeal of exclusion from entitlement to child benefit by reason of exemption from tax
Section 60 and Schedule 6 so far as concerns section 154(2) (b) and (c) of the Social Security Administration Act 1992 (c. 5) and section 134 (2)(b) and (c) of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (social security benefit in respect of children)	1st April 2003	Repeal of regulatory power to reduce amount of guardian's allowance or increase for child dependants where there is an increase in the rate of child benefit
Section 60 and Schedule 6 so far as concerns the word "other" in section 189(1) of the Social Security Administration Act 1992	26th February 2003	Making subordinate legislation relating to child benefit and guardian's allowance

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(5) and the Child Benefit (Residence and Persons Abroad) Regulations (Northern Ireland) 1976(6) 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.

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- (5) 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.
- (6) 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.

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(4) Regulation 9 of, and the Schedule(7) to, both those Regulations (modification of the Child Benefit Act 1975(8) and the Child Benefit (Northern Ireland) Order 1975(9) to take account of reciprocal agreements relating to family allowances) shall continue to have effect indefinitely.

Philip Woolas

Nick Ainger

Two of the Lords Commissioners of Her Majesty's Treasury

24th February 2003

(7) The Schedule was amended by S.I. [1994/2802](#) and [1995/2699](#), and S.R. [1995 No. 405](#)..

(8) [1975 c. 61](#).

(9) [S.I. 1975/1504 \(N.I. 16\)](#).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is the second Order made under the Tax Credits Act 2002 (“the Act”).

Article 2 of the Order brings into force Part 2 of the Act (child benefit and guardian’s allowance) on the dates, and for the purposes, set out in the Order. In Part 3 of the Act Article 2 of the Order brings into force sections 58 (administrative arrangements) and 59 (use and disclosure of information) for the purposes of child benefit and guardian’s allowance, and section 60 and Schedule 6 as respects repeals relating to child benefit and guardian’s allowance.

Article 3 of the Order makes a savings provision in relation to the Child Benefit (Residence and Persons Abroad) Regulations 1975 (S.I.1976/963) and the Child Benefit (Residence and Persons Abroad) Regulations (Northern Ireland) 1976 (S.R. 1976 No. 227).

NOTE AS TO EARLIER COMMENCEMENT ORDERS

(This note is not part of the Order)

The following provisions of the Act have been brought into force by the commencement order made before the date of this Order:

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I.No</i>
Part 1 of the Act (tax credits) except sections 1(3) and 47 (and Schedule 3)	Various dates from 9th July 2002 to 6th April 2003	2002/1727 (C.52)
Section 58 (administrative arrangements for the purposes of tax credits)	9th July 2002	2002/1727 (C.52)
Section 59 and Schedule 5 (use and disclosure of information for the purposes of tax credits)	1st August 2002	2002/1727 (C.52)
Section 60 and Schedule 6 (repeals) so far as concerns section 6 of the Tax Credits Act 1999 (c. 10) (payment of tax credit by employers etc.) and regulations made under that section	(a) (a) 27th August 2002 for the purposes of awards of working families' tax credit and disabled person's tax credit commencing on or after that date. (b) The day immediately following the expiry of the period of 26 weeks from the date of commencement of the award in the case of awards of	2002/1727 (C.52)

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<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I.No</i>
	working families' tax credit and disabled person's tax credit that commenced on or after 4th June 2002 but before 27th August 2002 and were existing on 27th August 2002	