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STATUTORY INSTRUMENTS

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**2003 No. 962**

**The Tax Credits Act 2002 (Commencement No. 4,  
Transitional Provisions and Savings) Order 2003**

**Commencement of provisions of the Act**

2.—(1) Subject to the provisions of articles 3 and 4 (savings and transitional provisions), the provisions of the Act specified in this article shall come into force in accordance with the following paragraphs of this article.

(2) Section 47 (consequential amendments), so far as it relates to paragraphs 4 to 7 of Schedule 3, shall come into force on 1st April 2003.

(3) The following provisions of the Act shall come into force on 6th April 2003—

- (a) section 1(3)(a) and (f) (abolition of children's tax credit under section 257AA of the Income and Corporation Taxes Act 1988<sup>(1)</sup> and employment credit);
- (b) section 47, so far as it relates to the provisions of Schedule 3 specified in sub-paragraph (d);
- (c) section 60 (repeals), so far as it relates to the provisions of Schedule 6 specified in sub-paragraph (e);
- (d) in Schedule 3 (consequential amendments)—
  - (i) paragraphs 1 to 3,
  - (ii) paragraphs 8 and 9, and
  - (iii) paragraphs 13 to 59; and
- (e) in Schedule 6, the entries relating to the enactments specified in column 1 of Schedule 1 to this Order to the extent shown in column 2 of that Schedule.

(4) The following provisions of the Act shall come into force on 8th April 2003—

- (a) section 1(3)(b) and (c) (abolition of working families' tax credit and disabled person's tax credit);
- (b) section 47 so far as concerns the provisions of Schedule 3 mentioned in this paragraph;
- (c) section 60 so far as concerns the entries in Schedule 6 referred to in sub-paragraph (e);
- (d) paragraphs 10 to 12 of Schedule 3 to the Act; and
- (e) in Schedule 6 to the Act, the entries relating to the enactments specified in column 1 of Schedule 2 to this Order to the extent shown in column 2 of that Schedule.

(5) Section 1(3)(d) of the Act (child premia in respect of income support and income-based jobseeker's allowance) shall come into force on 6th April 2005.