
STATUTORY INSTRUMENTS

2003 No. 962

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

Savings

3.—(1) This article applies to any claim for either of the superseded tax credits made—

- (a) on or before 6th July 2003; and
- (b) in respect of a period ending on or before 7th April 2003.

Such a claim is referred to in the following provisions of this article as “a relevant claim”.

(2) Notwithstanding the commencement of the repeals specified in paragraph (6)—

- (a) a relevant claim may be made, inquired into by an officer of the Board, or decided by an officer of the Board; and
- (b) a decision of an officer of the Board on a relevant claim may be—
 - (i) revised,
 - (ii) superseded, or
 - (iii) the subject of an appeal,

in accordance with the provisions specified in paragraph (3) as if the repeals specified in paragraph (6) had not taken place.

(3) The provisions specified are—

- (a) Chapter 2 of Part 1 of the Social Security Act 1998⁽¹⁾;
- (b) in Northern Ireland, Chapter II of Part II of the Social Security (Northern Ireland) Order 1998⁽²⁾; and
- (c) regulations under the provisions mentioned in sub-paragraphs (a) and (b), as applied for the purposes of the superseded tax credits by section 21 or 23 of the 1999 Act (as the case may be).

(4) Notwithstanding the commencement of the repeals specified in paragraph (6), payment of a superseded tax credit may be made on or after 8th April 2003 in pursuance of a decision of an officer of the Board on a relevant claim (including such a decision as revised, superseded or varied on appeal).

(5) Notwithstanding the commencement of the repeals specified in paragraph (6)—

- (a) an officer of the Board may make any decision in respect of an overpayment of a superseded tax credit, the recovery of such an overpayment, or the imposition of any penalty in respect of a superseded tax credit which he might have made but for the repeal in question, and
- (b) the like consequences shall flow from the decision mentioned in sub-paragraph (a), including any right of appeal, as would have flowed but for the repeal in question.

(1) 1998 c. 14.

(2) S.I. 1998/1596 (N.I. 10).

(6) The repeals specified in this paragraph are those contained in Schedule 6 to the Act relating to—

- (a) the 1999 Act, other than section 6;
- (b) sections 122(1), 123(1), 128, 129 and 135(5) of the Social Security Contributions and Benefits Act 1992;
- (c) sections 5(2), 11, 71(11), 121DA(1), 124(2), 154(2), 163(2), 179(5), and 191 of the Social Security Administration Act;
- (d) sections 121(1), 122(1), 127, 128 and 131(5) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992; and
- (e) sections 5(2), 9, 69(11), 115CA(1), 134(2), 155(5) and 167(1) of the Social Security Administration (Northern Ireland) Act 1992.