
STATUTORY INSTRUMENTS

2003 No. 962

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

Transitional provisions

5.—(1) If a claim has been made for a tax credit under the Act by two (or more) persons, at least one of whom was in receipt of either or both of the superseded tax credits immediately before the repeal of the 1999 Act, the Board may make any payment of a tax credit, due to them under the Act on or before 5th October 2003, to either or any of them, notwithstanding any provision of the Tax Credits (Payment by Employers) Regulations 2002(1) or the Working Tax Credit (Payment by the Board) Regulations 2002(2).

(2) In respect of a person who claims the higher rate of short-term incapacity benefit, or long term incapacity benefit on or before 6th April 2005 section 30C of the Social Security Contributions and Benefits Act 1992(3) and section 30C of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(4) shall have effect as if, after subsection (5A) there were inserted—

“(5B) A person also satisfies the relevant tax credit conditions on any day before 7th April 2003 if that day falls within a week for which he is entitled to a disabled person’s tax credit.”

(3) In respect of a person who claims incapacity benefit on or before 6th April 2005 under section 40 or 41 of either the Social Security Contributions and Benefits Act 1992(5) or the Social Security Contributions and Benefits (Northern Ireland) Act 1992(6), section 42 of the respective Act shall have effect as if, after subsection (1A)(7), there were inserted—

“(1B) A person also satisfies the relevant tax credit conditions on any day before 7th April 2003 if that day falls within a week for which he is entitled to a disabled person’s tax credit.”

(4) Notwithstanding regulation 7 of the Tax Credits (Claims and Notifications) Regulations 2002(8), a person shall not be entitled to a tax credit in respect of any day prior to the day on which he makes a claim for it (“the earlier day”) if—

(a) the earlier day falls—

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- (1) [S.I. 2002/2173](#).
(2) [S.I. 2002/2172](#), amended by [S.I. 2003/715](#).
(3) Section 30C was inserted by section 3(1) of the Social Security (Incapacity for Work) Act 1994 (“the 1994 Act”). The relevant amendments are those made by paragraph 2(a) of Schedule 1 to the Tax Credits Act 1999 and paragraph 25 of Schedule 3 to the Act.
(4) Section 30C was inserted by Article 5(1) of the Social Security (Incapacity for Work) (Northern Ireland) Order 1994 ([S.I. 1994/1898 \(N.I. 12\)](#): “the 1994 Order”). The relevant amendments are those made by paragraph 4(1) of Schedule 1 to the 1999 Act and paragraph 37 of Schedule 3 to the Act.
(5) Sections 40 and 41 were substituted by paragraphs 8 and 9 respectively of Schedule 1 to the 1994 Act. Section 41 was amended by paragraph 21(4) of the Pensions Act 1995 (c. 26).
(6) Section 40 and 41 were substituted by paragraphs 8 and 9 respectively of Schedule 1 to the 1994 Order. Section 41 was amended by paragraph 18(4) of Schedule 2 to the Pensions (Northern Ireland) Order 1995 ([S.I. 1995/3213 \(N.I. 22\)](#)).
(7) Subsection (1A) is inserted into section 42 of the Social Security Contributions and Benefits Act 1992 by paragraph 30 of Schedule 3 to the Act, and into section 42 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 by paragraph 42 of Schedule 3 to the Act.
(8) [S.I. 2002/2014](#).

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- (i) before 23rd October 2003 in a case where the claimant, or in the case of a joint claim, either of the claimants is not less than 60, or
 - (ii) before 6th April 2004 in any other case, and
- (b) on the earlier day the claimant is entitled, or in the case of a joint claim, either of the claimants is entitled, to an income-based jobseeker's allowance or income support other than by virtue of regulation 6(2) of the Income Support (General) Regulations 1987⁽⁹⁾ or regulation 6(2) of the Income Support (General) Regulations (Northern Ireland) 1987⁽¹⁰⁾.

⁽⁹⁾ S.I. 1987/1967: the relevant amendment to regulation 6 was made by regulation 2(3) of S.I. 1999/2556.

⁽¹⁰⁾ S.R. 1987 No. 459: paragraph (2) was added by regulation 2(3) of S.R. 1999 No. 381.