

2011 No. 2910 (C. 104)

TAX CREDITS

**The Tax Credits Act 2002 (Further Commencement and
Transitional Provisions) Order 2011**

Made - - - - *5th December 2011*

The Treasury make the following Order in exercise of the powers conferred by sections 61 and 62(2) of the Tax Credits Act 2002(a).

Citation

1. This Order may be cited as the Tax Credits Act 2002 (Further Commencement and Transitional Provisions) Order 2011.

Amendment to the Tax Credits Act 2002 (Commencement No. 4, Transitional Provisions and Savings) Order 2003

2. In article 2(5) of the Tax Credits Act 2002 (Commencement No. 4, Transitional Provisions and Savings) Order 2003(b), for “31st December 2011”, substitute “31st December 2014”.

Amendment to the Tax Credits Act 2002 (Transitional Provisions) Order 2010

3. In article 3(3) of the Tax Credits Act 2002 (Transitional Provisions) Order 2010(c), for paragraph (a) substitute—

“(a) the earlier day falls before 31st December 2014, and”.

Michael Fabricant

Jeremy Wright

5th December 2011

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 2002 c. 21.

(b) S.I. 2003/962. Article 2(5) was amended by S.I. 2005/1106, S.I. 2006/3369 (both now revoked) and S.I. 2008/3151.

(c) S.I. 2010/644. Article 3(3) replaces an earlier provision, article 5(4) of S.I. 2003/962, which was revoked by article 5.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends article 2(5) of the Tax Credits Act 2002 (Commencement No. 4, Transitional Provisions and Savings) Order 2003 (S.I. 2003/962). Article 2(5) commences section 1(3)(d) of the Tax Credits Act 2002 (c. 21), which abolishes a list of benefits that are being replaced by child tax credits. This Order defers the date on which those benefits are abolished to 31st December 2014.

This Order also amends article 3(3)(a) of the Tax Credits Act 2002 (Transitional Provisions) Order 2010 (S.I. 2010/644), which is a transitional provision preventing the overlap of benefits during a period of transition from receiving family support through income support or income-based job seeker's allowance to receiving child tax credits. Article 3(3)(a) prevents claimants, currently in receipt of family support through income support or income-based job seeker's allowance, having their new child tax credit claim backdated under regulation 7 of the Tax Credits (Claims and Notifications) Regulations 2002 (S.I. 2002/2014).

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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£4.00

E1990 12/2011 111990T 19585

