

**2014 No. 1848**

**TAX CREDITS**

**The Tax Credits Act 2002 (Commencement and Transitional Provisions)(Partial Revocation) Order 2014**

*Made* - - - -

*14th July 2014*

The Treasury make this 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 (Commencement and Transitional Provisions)(Partial Revocation) Order 2014.

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

2. Article 2(5) of the Tax Credits Act 2002 (Commencement No. 4, Transitional Provisions and Savings) Order 2003(b) is revoked.

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

3. Article 3(3)(a) of the Tax Credits Act 2002 (Transitional Provisions) Order 2010(c) is revoked.

**Revocation of previous commencement and transitional provisions orders**

4. The instruments listed in the Table below are revoked to the extent specified in the third column of that Table.

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(a) 2002 c. 21.

(b) S.I.2003/962 (C. 51); article 2(5) was most recently amended by S.I. 2011/2910.

(c) S.I. 2010/644; article 3(3) was amended by S.I. 2011/2910.

(1)	(2)	(3)
Instrument revoked	References	Extent of revocation
The Tax Credits Act 2002 (Further Commencement and Transitional Provisions) Order 2011	S.I. 2011/2910	The whole Order
The Tax Credits Act 2002 (Transitional Provisions) Order 2008	S.I. 2008/3151	Article 3(2)

*Sam Gyimah*  
*David Evennett*

14th July 2014

Two of the Lords Commissioners of Her Majesty's Treasury

### **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order amends article 2 of the Tax Credits Act 2002 (Commencement No. 4, Transitional Provisions and Savings) Order 2003 (S.I. 2003/962) by revoking article 2(5). Article 2(5) of S.I. 2003/962 brings into force section 1(3)(d) of the Tax Credits Act 2002 (c. 21), which abolishes the child premia in respect of income support and income-based jobseeker's allowance that are being replaced by child tax credits, on 31st December 2014. The revocation of article 2(5) ensures that those benefits will continue after 31st December 2014 until such time as they are subsequently abolished.

This Order also makes a corresponding amendment to article 3 of the Tax Credits Act 2002 (Transitional Provisions) Order 2010 (S.I. 2010/644) by revoking article 3(3) and its reference to 31st December 2014. Article 3, as amended, will continue to ensure that new claimants for child tax credits can only have their claim backdated under regulation 7 of the Tax Credits (Claims and Notifications) Regulations 2002 (S.I. 2002/2014) from a date when they were not otherwise entitled to the child premia in respect of income support and income-based jobseeker's allowance thereby avoiding overlapping of entitlements.

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