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DRAFT STATUTORY INSTRUMENTS

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**2013 No.**

The Universal Credit (Transitional Provisions) Regulations 2013

PART 3

EFFECT OF TRANSITION TO UNIVERSAL CREDIT

CHAPTER 1

ENTITLEMENT TO EXISTING BENEFITS

**Finalisation of tax credits and modification of tax credits legislation**

17.—(1) This regulation applies where an award of universal credit is made to a person who was previously entitled to a tax credit and the award of that tax credit terminated at any time during the tax year in which the award of universal credit is made.

(2) Where this regulation applies—

- (a) the Tax Credits Act 2002 (“the 2002 Act”) is to apply in relation to the person with the modifications made by paragraphs 9, 10, 13 and 14 of the Schedule to these Regulations; and
- (b) subject to paragraph (3), the amount of the tax credit to which the person is entitled is to be calculated in accordance with the 2002 Act and regulations made under that Act, as modified by the other provisions of that Schedule (“the legislation as further modified”).

(3) Where, in the opinion of the Commissioners of Her Majesty’s Revenue and Customs, it is not reasonably practicable to apply the legislation as further modified in relation to any case or category of cases, the 2002 Act is to apply without further modification, and regulations made under that Act are to apply without modification, in that case or category of cases.