

## EXPLANATORY NOTE

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

The Tax Credits Act 2002 (“the Act”) introduces new tax credits – child tax credit and working tax credit – which will be available from 6th April 2003.

Section 42 of the Act provides that regulations may exclude persons subject to immigration control from entitlement to or elements of tax credits, and modify Part 1 of the Act for such persons.

Regulation 1 provides for citation and commencement and regulation 2 for interpretation.

Regulation 3 provides for a general exclusion of persons subject to immigration control from entitlement to tax credits, subject to excepted cases described in that regulation (and regulation 5).

Regulation 3(2) provides that where only one member of a married or unmarried couple is a person subject to immigration control and the other is not (or is within one of the excepted cases) entitlement to tax credits is determined in the same way as if neither of them were so subject.

Regulation 3(4) to (9) provide for back-dated claims where an asylum claim has been accepted.

Regulation 4 modifies the provisions of Part 1 of the Act for refugees whose asylum claims have been accepted.

Regulation 5 provides for transitional relief (on or after 6th April 2004) for claimants moving over from certain elements of income support or income-based jobseeker’s allowance to child tax credit.

**Changes to legislation:**

There are currently no known outstanding effects for the The Tax Credits (Immigration) Regulations 2003.