
STATUTORY INSTRUMENTS

2005 No. 773

The Tax Credits Act 2002 (Transitional Provisions) Order 2005

Transitional provision

7. Notwithstanding regulation 7 of the Tax Credits (Claims and Notifications) Regulations 2002⁽¹⁾, 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 before 31st December 2006, and

on the earlier day the claimant is entitled, or in the case of a joint claim, either of the claimants is entitled, to the child premia in respect of income support or income based jobseeker’s allowance.