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## EXPLANATORY NOTE

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

This Order makes transitional provisions in connection with the commencement of the abolition of the amounts referred to in section 1(3)(d) of the Tax Credits Act 2002 (the child premia in respect of income support or income based jobseeker's allowance). Section 1(3)(d) comes into force on 31st December 2006 by virtue of the Tax Credits 2002 (Commencement No. 4, Transitional and Savings) Order 2003 (S.I.2003/962), as amended by the Tax Credits 2002 (Commencement No. 4, Transitional and Savings) (Amendment) Order 2004.

This Order makes provision in relation to existing recipients of the child premia to avoid duplication of payments.

This Order does not impose new costs on business.