

2006 No. 3369 (C. 124)

TAX CREDITS

The Tax Credits Act 2002 (Commencement and Transitional Provisions) Order 2006

Made - - - - *14th December 2006*

The Treasury, in exercise of the powers conferred by sections 61 and 62(2) of the Tax Credits Act 2002(a), make the following Order:

Citation

1. This Order may be cited as the Tax Credits Act 2002 (Commencement and Transitional Provisions) Order 2006.

The Tax Credits Act 2002 (Commencement No 4, Transitional Provisions and Savings) Order 2003

2.—(1) The Tax Credits Act 2002 (Commencement No 4, Transitional Provisions and Savings) Order 2003(b) shall be amended as follows.

(2) In article 2(5), for “31st December 2006” substitute “31st December 2008”.

The Tax Credits Act 2002 (Commencement No 4, Transitional Provisions and Savings) (Amendment) Order 2005

3. The Tax Credits Act 2002 (Commencement No 4, Transitional Provisions and Savings) (Amendment) Order 2005(c) is revoked.

The Tax Credits Act 2002 (Transitional Provisions) Order 2005

4.—(1) The Tax Credits Act 2002 (Transitional Provisions) Order 2005(d) shall be amended as follows.

(2) In article 7, in paragraph (a), for “31st December 2006” substitute “31st December 2008”.

The Tax Credits Act 2002 (Transitional Provisions) (No 2) Order 2005

5. The Tax Credits Act 2002 (Transitional Provisions) (No 2) Order 2005(e) is revoked.

(a) 2002 (c. 21).

(b) S.I. 2003/962. Article 2(5) was amended by S.I. 2005/1106.

(c) S.I. 2005/1106.

(d) S.I. 2005/773.

(e) S.I. 2005/776.

14th December 2006

Dave Watts
Alan Campbell
Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

Article 2 of this Order amends the Tax Credits Act 2002 (Commencement No 4, Transitional Provisions and Savings) Order 2003 (S.I. 2003/962) by deferring the date from which section 1(3)(d) of the Tax Credits Act 2002 (c. 21) comes into force from 31 December 2006 to 31 December 2008. Section 1(3)(d) provides for the abolition of child premia in respect of income support and income-based jobseeker's allowance.

Article 3 revokes the Tax Credits Act 2002 (Commencement No 4, Transitional Provisions and Savings) (Amendment) Order 2005 (S.I. 2005/1106) which amended the Tax Credits Act 2002 (Commencement No 4, Transitional Provisions and Savings) Order 2003 by substituting 31 December 2006 as the commencement date for section 1(3)(d) of the Tax Credits Act 2002. The Order is revoked as it is spent.

Article 4 amends the Tax Credits Act 2002 (Transitional Provisions) Order 2005 (S.I. 2005/773) by extending the period from 31 December 2006 to 31 December 2008 during which a person entitled to the child premia in respect of income support or income-based jobseeker's allowance is not also entitled to a tax credit.

Article 5 revokes the Tax Credits Act 2002 (Transitional Provisions) (No 2) Order 2005 (S.I. 2005/776) as it, in effect, replicates provision made in the Tax Credits Act 2002 (Transitional Provisions) Order 2005.

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

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