STATUTORY RULES OF NORTHERN IRELAND

2003 No. 212

SOCIAL SECURITY

The Tax Credits Act 2002 (Transitional Provisions and Savings) Order (Northern Ireland) 2003

Made - - - - 2nd April 2003

The Department for Social Development, in exercise of the powers conferred on it by section 62(1) of the Tax Credits Act 2002(**1**) and of all other powers enabling it in that behalf, hereby makes the following Order:

Citation and interpretation

1.—(1) This Order may be cited as the Tax Credits Act 2002 (Transitional Provisions and Savings) Order (Northern Ireland) 2003.

(2) In this Order –

"the 2002 Act" means the Tax Credits Act 2002;

"the Administration Act" means the Social Security Administration (Northern Ireland) Act 1992(**2**);

"the Contributions and Benefits Act" means the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**3**).

Saving provision

2.—(1) Notwithstanding the coming into force of the specified provisions, the Contributions and Benefits Act and the Administration Act shall, in cases to which paragraph (2) applies, subject to paragraph (3), continue to have effect from the commencement date as if those provisions had not come into force.

(2) This paragraph applies where a person –

(a) is entitled to a relevant increase on the day before the commencement date; or

(b) claims a relevant increase on or after the commencement date and it is subsequently determined that he is entitled to a relevant increase in respect of a period which includes the day before the commencement date.

(**1**) 2002 c. 21
(**2**) 1992 c. 8
(**3**) 1992 c. 7

(3) The provisions saved by paragraph (1) shall continue to have effect until –

(a) subject to sub-paragraph (c), where a relevant increase ceases to be payable to a person to whom paragraph (2) applies for a period greater than 58 days beginning with, and including, the day on which it was last payable, on the day 59 days after the day on which it was last payable; or

(b) in any other case, subject to sub-paragraph (c), on the date on which entitlement to a relevant increase ceases;

(c) where regulation 6(19) or (23) of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987(**4**) applies to a further claim for a relevant increase, on the date on which entitlement to that relevant increase ceases.

(4) In this Article –

"the commencement date" means 6th April 2003;

"a relevant increase" means an increase under section 80 or 90 of the Contributions and Benefits Act(**5**);

"the specified provisions" means the provisions of the 2002 Act which are brought into force by Article 2(a) of the Tax Credits Act 2002 (Commencement No. 3 and Transitional Provisions and Savings) Order 2003(**6**) and Article 2(3)(c) and (e) of, and Schedule 1 to the Tax Credits Act 2002 (Commencement No. 4, Transitional Provisions and Savings) Order 2003(**7**).

Transitional application of sections 37 and 39A of the Contributions and Benefits Act

3. For the purposes of the continuing application of sections 37 (widowed mother's allowance) and 39A(**8**) (widowed parent's allowance) of the Contributions and Benefits Act in cases to which Article 2(2) applies, those sections shall apply as if the amendments specified in paragraphs 38 and 40 of Schedule 3 to the 2002 Act had not come into force.

Transitional application of section 134 of the Administration Act

4. For the purposes of the continuing application of section 134(2)(c)(**9**) of the Administration Act in cases to which Article 2(2) applies, that section shall apply as if it had not been repealed in Schedule 6 to the 2002 Act and the reference to child benefit in that section shall be treated as including a reference to child tax credit under section 8 of the 2002 Act.

(**4**) S.R. 1987 No. 465; regulation 6(19) and (23) was substituted by regulation 3(2)(a) of S.R. 2000 No. 215 and paragraph (19) was amended by regulation 2(2)(d) of S.R. 2002 No. 67

(**5**) Sections 80 and 90 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 are repealed by section 1(3)(e) of the Tax Credits Act 2002 which was commenced by Article 2(a) of S.I.2003/938

(**6**) S.I. 2003/938

(**7**) S.I. 2003/962 (c. 51)

(**8**) Section 39A was inserted by Article 52(2) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11))

(**9**) Section 134(2)(c) was repealed by section 60 of, and Schedule 6 to, the Tax Credits Act 2002 as commenced by S.I. 2003/392 (c. 25)