STATUTORY INSTRUMENTS

2013 No. 524

TAX CREDITS

The Loss of Tax Credits (Specified Day) Order 2013

Made - - - -	*7th March 2013*
Laid before Parliament	*8th March 2013*
Coming into force - -	*6th April 2013*

The Treasury make the following Order in exercise of the powers conferred by sections 36A(10) and 36C(7) of the Tax Credits Act 2002(**a**):

Citation and commencement

1. This Order may be cited as the Loss of Tax Credits (Specified Day) Order 2013 and shall come into force on 6th April 2013.

Specified day

2. The day specified under sections 36A(10) and 36C(7) of the Tax Credits Act 2002 for the purposes of sections 36A to 36D that Act is 6th April 2013.

Stephen Crabb
David Evennett
7th March 2013 Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) 2002 c. 21. Sections 36A to 36D were inserted by section 120(2) of the Welfare Reform Act 2012 (c.5). Section 120(2) (and section 120(1)) come into force on 1 February 2013, for the purpose of making orders and regulations, and for all other purposes on 6 April 2013. Section 120(4) (which amends section 66 of the Tax Credits Act 2002 and provides that Orders made under the Act (except for those made under section 36A(8) or 36C(9)) shall be subject to annulment pursuant to a resolution of either House of Parliament and section 120(1), insofar as it relates to section 120(4), come into force on 1 February 2013 (S.1. 2013/178 (C. 10)).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is made under sections 36A(10) and 36C(7) of the Tax Credits Act 2002 ("the Act"). It specifies 6 April 2013 as the day for the purposes of sections 36A to 36D of the Act. Where an offence: a) is of a type mentioned in section 36A(10) or 36C(7) of the Act and b) is committed on or after the day specified by Order made by the Treasury under those subsections, it is a "benefit offence" for the purposes of sections 36A to 36D of the Act.

A full Impact Assessment has not been produced for this Order as a sanction and penalty impact assessment was published for the 2012 Act (http://services.parliament.uk/bills/2010-11/welfarereform.html). The new loss of benefit regime will be monitored to ensure both the effectiveness of the measure and equality of treatment.

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