2002 No. 1334

SOCIAL SECURITY
TAXES

The Tax Credits (Prescribed Period of Awards) Regulations 2002

Made - - - - -	*14th May 2002*
Laid before Parliament	*14th May 2002*
Coming into force - -	*4th June 2002*

The Treasury, in exercise of the powers conferred upon them by sections 128(3), 129(6), 137(1) and 175(1) of the Social Security Contributions and Benefits Act 1992(**a**) and section 2(1)(a) of, and paragraphs 1(c) and (d) and 20(a) of Schedule 2 to, the Tax Credits Act 1999(**b**), hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Tax Credits (Prescribed Period of Awards) Regulations 2002 and shall come into force on 4th June 2002.

Prescribed period of award

2.—(1) Where an award becomes payable on or after 4th June 2002, the period that is prescribed for which that award shall be payable is the period that begins on the date on which it becomes payable and ends on 7th April 2003.

This is subject to the provisions of Part VI of the Family Credit (General) Regulations 1987(**c**) and Part VII of the Disability Working Allowance (General) Regulations 1991(**d**) (changes of circumstances resulting in award ceasing to have effect from an earlier date).

(2) In paragraph (1) "award" means an award of working families' tax credit or, as the case may be, disabled person's tax credit (construing those terms in accordance with section 1(1) of the Tax Credits Act 1999).

Anne McGuire
Tony McNulty
14th May 2002 Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) 1992 c. 4. Sections 128 and 129 were amended by paragraph 2 of Schedule 1 to the Tax Credits Act 1999 (c. 10). Section 137(1) is cited because of the meaning ascribed to the word "prescribed".
(**b**) 1999 c. 10.
(**c**) S.I. 1987/1973.
(**d**) S.I. 1991/2887.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide that where an award of working families tax credit or disabled person's tax credit becomes payable on or after 4th June 2002, the period for which that award shall be payable is the period that begins on the date on which it becomes payable and ends on 7th April 2003, rather than the period of 26 weeks specified in sections 128(3) and 129(6) of the Social Security Contributions and Benefits Act 1992.

The purpose of these Regulations is to facilitate the transition to the new tax credits to be introduced from April 2003 under the Tax Credits Bill currently before Parliament.

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