

# **EDUCATION (SCHOOL MEALS) (SCOTLAND) ACT 2003**

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## **EXPLANATORY NOTES**

### **THE ACT**

3. The Act amends section 53(3) of the Education (Scotland) Act 1980 to take account of a change to the benefits and tax systems made by the Tax Credits Act 2002 and to allow account to be taken of similar changes in the future.
4. Section 53(1)(a) of the 1980 Act confers a power on education authorities to provide milk, meals or other refreshments to school pupils. Where an education authority exercises this power, subsection (2) requires them to charge for anything so provided, and to charge the same price for the same quantity to each pupil. Subsection (3AA), in conjunction with subsection (3), places a duty on education authorities to exercise their power under subsection (1) so as to make provision in the middle of the day, free of charge, to pupils:
  - who are in receipt of income support or income-based jobseeker's allowance; or
  - whose parents are in receipt of those benefits or are in receipt of support under Part VI of the Immigration and Asylum Act 1999.
5. The Tax Credits Act 2002 creates, among other things, a new tax credit (child tax credit (CTC)) which replaces the child-related elements of income support and income-related jobseeker's allowance. Parents can claim CTC with effect from 6 April 2003. Tax year 2003-04 is a transitional year. From 6 April 2004, the child-related element of the two benefits will be removed and parents will be obliged to claim CTC if they wish to continue to receive income-based financial support for their children. Income support and income based jobseeker's allowance will remain as social security benefits but will be adult-related only.

### ***Section 1 - Duty to provide free school meals***

6. **Section 1** of the Act amends section 53(3) of the 1980 Act. Subsections (2) and (3) insert into paragraphs (a) and (b) of section 53(3) powers to allow Scottish Ministers to prescribe other benefits or allowances and tax credits (or elements of tax credits) receipt of which (in circumstances prescribed) by pupils or their parents obliges education authorities to provide free school meals.
7. Subsection (4) provides that the first regulations made under these new powers shall have retrospective effect from 6 April 2003. Subsequent regulations made in exercise of the powers will not have such retrospective effect.