

---

STATUTORY INSTRUMENTS

---

**2002 No. 525**

**SOCIAL SECURITY  
TAXES**

**The Tax Credits (Miscellaneous  
Amendments No. 2) Regulations 2002**

<i>Made</i>	- - - -	<i>7th March 2002</i>
<i>Laid before Parliament</i>		<i>8th March 2002</i>
<i>Coming into force</i>	- -	<i>2nd April 2002</i>

The Treasury, in exercise of the powers conferred upon them by sections 123(1)(b) and (c), 128(5), 129(8), 136(5)(b), 137(1) and 175(1) of the Social Security Contributions and Benefits Act 1992<sup>(1)</sup>, and section 2(1)(a) of, and paragraphs 1(b), (c), (d) and (g) and 20(a) of Schedule 2 to, the Tax Credits Act 1999<sup>(2)</sup>, and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Tax Credits (Miscellaneous Amendments No. 2) Regulations 2002 and shall come into force on 2nd April 2002.

(2) These Regulations shall have effect in relation to award periods commencing on or after 2nd April 2002.

**Interpretation**

2. In these Regulations—

“award periods” means award periods of disabled person’s tax credit or, as the case may be, working families’ tax credit;

“the Disability Working Allowance Regulations” means the Disability Working Allowance (General) Regulations 1991<sup>(3)</sup>;

“the Family Credit Regulations” means the Family Credit (General) Regulations 1987<sup>(4)</sup>.

---

(1) 1992 c. 4. Sections 123(1), 128(5) and 129(8) 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 it ascribes to the word “prescribed”.  
(2) 1999 c. 10.  
(3) S.I.1991/2887.  
(4) S.I. 1987/1973.

### **Treatment of child care charges**

3.—(1) Amend regulation 51A(2) of the Disability Working Allowance Regulations<sup>(5)</sup> and regulation 46A(2) of the Family Credit Regulations<sup>(6)</sup> as follows.

- (2) In the definition of “relevant childcare charges”<sup>(7)</sup> after sub-paragraph (h) insert “or
- (i) by a person in circumstances where the care service provided by him consists of child minding or of day care of children within the meaning of section 2 of the Regulation of Care (Scotland) Act 2001<sup>(8)</sup> and is registered under Part 1 of that Act, or
  - (ii) by a local authority in circumstances where the care service provided by the local authority consists of child minding or of day care of children within the meaning of section 2 of the Regulation of Care (Scotland) Act 2001 and is registered under Part 2 of that Act.”.

### **Sums to be disregarded in the calculation of income other than earnings**

4. Amend Schedule 3 to the Disability Working Allowance Regulations (“Schedule 3”) and Schedule 2 to the Family Credit Regulations (“Schedule 2”) as follows.

5.—(1) In paragraph 14 of Schedule 3 and paragraph 14 of Schedule 2<sup>(9)</sup>—

- (a) in sub-paragraph (b) after the words “war widow's” insert “or war widower's”;
- (b) in sub-paragraph (c) after the word “widow” insert “or widower”.

6. In paragraphs 50, 51 and 52(1)(b) of Schedule 3 and paragraphs 52, 53, and 54(1)(b) of Schedule 2<sup>(10)</sup> after the word “widows” insert “or widowers”.

7. In paragraph 52(1)(a) of Schedule 3 and 54(1)(a) of Schedule 2 after the word “widow” insert “or widower”.

*Graham Stringer*

*Tony McNulty*

Two of the Lords Commissioners of Her Majesty's Treasury

7th March 2002

---

(5) Regulation 51A was inserted as regulation 15A by regulation 3(4) of S.I. [1994/1924](#), and the inserted regulation was renumbered as regulation 51A by regulation 17 of S.I. [1999/2487](#).

(6) Regulation 46A was inserted as regulation 13A by regulation 4(4) of S.I. [1994/1924](#), and the inserted regulation was renumbered as regulation 46A by regulation 6 of S.I. [1999/2487](#).

(7) The definition of “relevant child care charges” in regulation 51A(2) of the Disability Working Allowance Regulations was amended by regulation 5(a) of S.I. [1995/516](#), regulation 7(2) of S.I. [1996/2545](#), regulation 5(b) of S.I. [1999/714](#), regulation 19(2) of S.I. [1999/2487](#), regulation 5 of S.I. [2000/795](#) and regulation 3 of S.I. [2002/14](#). The definition of “relevant childcare charges” in regulation 46A(2) of the Family Credit Regulations was amended by regulation 4(2) of S.I. [1996/2545](#), regulation 12(a) of S.I. [1995/516](#), regulation 2(4) of S.I. [1997/2793](#), regulation 4(b) of S.I. [1999/714](#), regulation 8(2) of S.I. [1999/2487](#), regulation 5 of S.I. [2000/795](#) and regulation 3 of S.I. [2002/14](#).

(8) [2001 asp 8](#).

(9) Paragraph 14 of Schedule 3 and paragraph 14 of Schedule 2 were substituted by S.I. [1995/2792](#) and amended by S.I. [1995/3282](#).

(10) These paragraphs of Schedule 3 and Schedule 2 were added by S.I. [1994/2139](#).

---

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Disability Working Allowance (General) Regulations 1991 (“the Disability Working Allowance Regulations”) and the Family Credit (General) Regulations 1987 (“the Family Credit Regulations”) with effect in relation to award periods of working families' tax credit and disabled person's tax credit commencing on or after 2nd April 2002.

Regulation 1 provides for citation, commencement and effect, and regulation 2 for interpretation.

Regulation 3 extends the definition of “relevant childcare charges” in regulation 51A of the Disability Working Allowance Regulations and regulation 46A of the Family Credit Regulations so as to include care service consisting of child minding and day care of children which is registered under the Regulation of Care (Scotland) Act 2001.

Regulations 4 to 7 amend Schedule 3 to the Disability Working Allowance Regulations and Schedule 2 to the Family Credit Regulations (sums to be disregarded in the calculation of income other than earnings for the purposes of determining entitlement to working families' tax credit or disabled person's tax credit). The amendments extend the paragraphs in those Schedules providing for armed forces pensions for widows to be disregarded so that they also cover corresponding pensions for widowers.