
STATUTORY RULES OF NORTHERN IRELAND

2003 No. 1

HOUSING; RATES; SOCIAL SECURITY

The Income-Related Benefits and Jobseeker's Allowance (Working Tax Credit and Child Tax Credit Amendment) Regulations (Northern Ireland) 2003

*Made - - - - 2nd January 2003
Coming into operation in accordance with
regulations 1(2) to (6)*

The Department for Social Development, in exercise of the powers conferred on it by sections 122(1) (a) and (d), 131(1), 132(3) and (4)(a), (b) and (c), 133(2)(m) and 171(1) and (3) to (5) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(1) and Articles 14(2), (3) and (4) (b), 36(2) of, and paragraph 13 of Schedule 1 to the Jobseekers (Northern Ireland) Order 1995(2) and now vested in it(3), and of all other powers enabling it in that behalf, by this statutory rule, which contains only regulations which are consequential upon sections 1(1) and (3)(d) and 60 of, and Schedule 6 to, the Tax Credits Act 2002(4) and which is made before the end of a period of six months from the commencement of those provisions, with the consent of the Department of Finance and Personnel(5) in so far as regulation 3 and Schedule 2 are concerned, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Income-Related Benefits and Jobseeker's Allowance (Working Tax Credit and Child Tax Credit Amendment) Regulations (Northern Ireland) 2003.

(2) This regulation, regulation 2 and Schedule 1 shall have effect in relation to any particular claimant for income support from the first day of the first benefit week to commence for that claimant on or after 6th April 2003 and in this paragraph "benefit week"(6) and "claimant" shall have the same meaning as in regulation 2(1) of the Income Support Regulations.

(1) 1992 c. 7

(2) S.I. 1995/2705 (N.I. 15)

(3) See Article 8(b) of S.R. 1999 No. 481

(4) 2002 c. 21

(5) See section 171(6A) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 as inserted by Article 3(3) of the Social Security (Amendment) (Northern Ireland) Order 1993 (S.I. 1993/1579 (N.I. 8)); see also Article 6(b) of S.R. 1999 No. 481

(6) The definition of "benefit week" was amended by regulation 2(a) of S.R. 1988 No. 318

(3) Subject to paragraphs (4) and (5), regulation 3 and Schedule 2 shall come into operation on 1st April 2003.

(4) Paragraphs 1, 7, 10, 11 and 12 of Schedule 2 and regulation 3 in so far as it relates to those paragraphs shall come into operation on 7th April 2003.

(5) In a case where rent is or rates are payable at intervals of a week or any multiple thereof, paragraphs 2 to 6, 8 and 9 of Schedule 2 and regulation 3 in so far as it relates to those paragraphs shall come into operation on 7th April 2003.

(6) This regulation, regulation 4 and Schedule 3 shall have effect in relation to any particular claimant for a jobseeker's allowance from the first day of the first benefit week to commence for that claimant on or after 6th April 2003 and in this paragraph "benefit week"⁽⁷⁾ shall have the same meaning as in regulation 1(2) of the Jobseeker's Allowance Regulations.

(7) In these Regulations—

"the Housing Benefit Regulations" means the Housing Benefit (General) Regulations (Northern Ireland) 1987⁽⁸⁾;

"the Income Support Regulations" means the Income Support (General) Regulations (Northern Ireland) 1987⁽⁹⁾;

"the Jobseeker's Allowance Regulations" means the Jobseeker's Allowance Regulations (Northern Ireland) 1996⁽¹⁰⁾.

(8) The Interpretation Act (Northern Ireland) 1954⁽¹¹⁾ shall apply to these Regulations as it applies to an Act of the Assembly.

Amendment of the Income Support Regulations

2. The Income Support Regulations shall be amended in accordance with Schedule 1 and references in that Schedule to regulations and Schedules are to regulations of and Schedules to those Regulations.

Amendment of the Housing Benefit Regulations

3. The Housing Benefit Regulations shall be amended in accordance with Schedule 2 and references in that Schedule to regulations and Schedules are to regulations of and Schedules to those Regulations.

Amendment of the Jobseeker's Allowance Regulations

4. The Jobseeker's Allowance Regulations shall be amended in accordance with Schedule 3 and references in that Schedule to regulations and Schedules are to regulations of and Schedules to those Regulations.

(7) The definition of "benefit week" was amended by regulation 2(2) of S.R. 1996 No. 358 and regulation 2(2)(a) of S.R. 1996 No. 503

(8) S.R. 1987 No. 461; relevant amending Rules are S.R. 1990 No. 136, S.R. 1996 No. 334, S.R. 1997 Nos. 4 and 412, 1998 Nos. 112 and 182, S.R. 1999 Nos. 298 and 385, S.R. 2001 Nos. 41, 176 and 261 and S.R. 2002 No. 99

(9) S.R. 1987 No. 459; relevant amending Regulations are S.R. 1988 No. 318, S.R. 1990 No. 131, S.R. 1993 No. 373, S.R. 1996 No. 449, S.R. 1998 No. 324, S.R. 1999 No. 385 and S.R. 2000 No. 74

(10) S.R. 1996 No. 198; relevant amending Regulations are S.R. 1996 Nos. 358 and 503, S.R. 1998 No. 324, S.R. 1999 No. 385 and S.R. 2000 No. 74

(11) 1954 c. 33 (N.I.)

Sealed with the Official Seal of the Department for Social Development on 2nd January 2003.

L.S.

John O'Neill
Senior Officer of the
Department for Social Development

The Department of Finance and Personnel hereby consents to regulation 3 of and Schedule 2 to the foregoing Regulations.

Sealed with the Official Seal of the Department of Finance and Personnel on 2nd January 2003.

L.S.

N. Taylor
Senior Officer of the
Department of Finance and Personnel

SCHEDULE 1

Regulation 2

AMENDMENTS TO THE INCOME SUPPORT REGULATIONS

1. In regulation 2(1) (interpretation)–
 - (a) after the definition of “child benefit” there shall be inserted the following definition–

““child tax credit” means a child tax credit under section 8 of the Tax Credits Act 2002;”;
 - (b) after the definition of “welfare to work beneficiary”(12) there shall be inserted the following definition–

““working tax credit” means a working tax credit under section 10 of the Tax Credits Act 2002;”, and
 - (c) the definitions of “disabled person’s tax credit”(13) and “working families’ tax credit”(14) shall be omitted.
2. In regulation 14 (persons of a prescribed description) after paragraph (2)(15) there shall be added the following paragraph–

“(3) A person of a prescribed description for the purposes of section 133(1) of the Contributions and Benefits Act as it applies to income support (definition of family) includes a child or young person in respect of whom section 141A(16) of that Act applies for the purposes of entitlement to child benefit but only for the period prescribed under section 141A(1) of that Act.”.
3. In regulation 15 (circumstances in which a person is to be treated as responsible or not responsible for another) at the end of paragraph (1)(17) there shall be added “and this includes a child or young person to whom regulation 14(3) applies”.
4. In regulation 31 (date on which income is treated as paid) for paragraph (3)(18) there shall be substituted the following paragraph–

“(3) Where an award of working tax credit or child tax credit does not commence on the first day of a benefit week, it shall be treated as paid on the first day of the benefit week that follows the date of the award.”.
5. In Schedule 9 (sums to be disregarded in the calculation of income other than earnings) after paragraph 5 there shall be inserted the following paragraph–

“5A.—(1) Any guardian’s allowance.

(2) In the case of a claimant receiving child benefit in respect of a child under the age of one year, £10·45 in respect of one child only.”.

SCHEDULE 2

Regulation 3

AMENDMENTS TO THE HOUSING BENEFIT REGULATIONS

1. In regulation 2(1) (interpretation)–

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- (12) The definition of “welfare to work beneficiary” was inserted by regulation 8(2) of [S.R. 1998 No. 324](#)
- (13) The definition of “disabled person’s tax credit” was substituted by regulation 2(3)(a) of [S.R. 1999 No. 385](#)
- (14) The definition of “working families’ tax credit” was inserted by regulation 2(3)(b) of [S.R. 1999 No. 385](#)
- (15) Paragraph (2) was amended by regulation 6 of [S.R. 1990 No. 131](#)
- (16) Section 141A is inserted by section 55 of the Tax Credits Act 2002 (c. 21)
- (17) Paragraph (1) was substituted by regulation 4(5) of [S.R. 1993 No. 373](#)
- (18) Paragraph (3) was added by regulation 3(1)(b) of [S.R. 2000 No. 74](#)

- (a) after the definition of “child” there shall be inserted the following definition–
 ““child tax credit” means a child tax credit under section 8 of the Tax Credits Act 2002;”;
 - (b) after the definition of “the Work-focused Interviews Regulations”(19) there shall be inserted the following definition–
 ““working tax credit” means a working tax credit under section 10 of the Tax Credits Act 2002;”, and
 - (c) the definitions of “disabled person’s tax credit”(20) and the “working families’ tax credit”(21) shall be omitted.
2. In regulation 13 (persons of prescribed description) after paragraph (2)(22) there shall be added the following paragraph–
 “(3) A person of a prescribed description for the purposes of section 133(1) of the Contributions and Benefits Act as it applies to housing benefit (definition of family) includes a child or young person in respect of whom section 141A of that Act applies for the purposes of entitlement to child benefit but only for the period prescribed under section 141A(1) of that Act.”.
 3. In regulation 14 (circumstances in which a person is to be treated as responsible or not responsible for another) at the end of paragraph (1) there shall be added “and this includes a child or young person to whom regulation 13(3) applies”.
 4. In regulation 26 (disregard of changes in tax, contributions etc.) after sub-paragraph (d) there shall be added the following sub-paragraph–
 “(e) in the maximum rate of child tax credit or working tax credit.”.
 5. In regulation 33 (calculation of income other than earnings) after paragraph (2) there shall be inserted the following paragraph–
 “(2A) Subject to paragraph (2), where the claimant receives payment of a child tax credit or working tax credit in respect of a particular week, the amount to be taken into account under paragraph (1) shall be the actual amount of such payment received.”.
 6. In regulation 35(2) (notional income) after sub-paragraph (d)(23) there shall be added the following– “or
 (e) child tax credit, or
 (f) working tax credit,”.
 7. In regulation 40 (income treated as capital) after paragraph (7)(24) there shall be added the following paragraph–
 “(8) Any arrears of working tax credit or child tax credit shall be treated as capital.”.
 8. In regulation 43(2) (notional capital) after sub-paragraph (e)(25) there shall be added the following– “or
 (f) child tax credit, or

(19) The definition of “the Work-focused Interviews Regulations” was inserted by regulation 15(1) and paragraph 2 of Schedule 2 to [S.R. 2001 No. 176](#)

(20) The definition of “disabled person’s tax credit” was inserted by regulation 2(3)(a) of and Part III of Schedule 2 to [S.R. 1999 No. 385](#)

(21) The definition of “working families’ tax credit” was inserted by regulation 2(3)(b) of and Part III of Schedule 2 to [S.R. 1999 No. 385](#)

(22) Paragraph (2) was amended by regulation 4 of [S.R. 1990 No. 136](#) and regulation 6 of [S.R. 1996 No. 334](#)

(23) Sub-paragraph (d) was added by regulation 4(3) of [S.R. 1997 No. 412](#)

(24) Paragraph (7) was added by regulation 5(1) and (2)(a) of [S.R. 1998 No. 182](#)

(25) Sub-paragraph (e) was added by regulation 4(3) of [S.R. 1997 No. 412](#)

Status: This is the original version (as it was originally made).

(g) working tax credit.”.

9. In paragraph 3 of Schedule 2 (applicable amounts)–

- (a) in sub-paragraph (1)(26) at the beginning there shall be inserted “Subject to sub-paragraph (1A)”;
- (b) after sub-paragraph (1), there shall be inserted the following sub-paragraph–

“(1A) The amounts specified in sub-paragraph (1)(a) and (b) shall be increased by £10.45 where at least one child is under the age of one year and for the purposes of this paragraph where that child’s first birthday does not fall on a Monday he shall be treated as under the age of one year until the first Monday after his first birthday.”.

10. In Schedule 3 (sums to be disregarded in the calculation of earnings) for paragraph 16(27) there shall be substituted the following paragraph–

“16.—(1) In a case where the claimant is a person who satisfies at least one of the conditions set out in sub-paragraph (2), and his net earnings equal or exceed the total of the amounts set out in sub-paragraph (3), the amount of his earnings that falls to be disregarded under paragraphs 3 to 8 of this Schedule shall be increased by a sum equal to the 30 hour element of working tax credit referred to in regulation 20(1)(c) of the Working Tax Credit Regulations.

(2) The conditions of this sub-paragraph are that–

- (a) the claimant, or if he is a member of a couple, either the claimant or his partner, is a person to whom regulation 20(1)(c) of the Working Tax Credit Regulations applies, or

(b) the claimant–

- (i) is, or if he is a member of a couple, at least one member of that couple is aged at least 25 and is engaged in remunerative work for on average not less than 30 hours per week, or

(ii) is a member of a couple and–

- (aa) at least one member of that couple is engaged in remunerative work for on average not less than 16 hours per week;

(bb) the aggregate number of hours for which the couple are engaged in remunerative work is at least 30 hours per week, and

(cc) his applicable amount includes a family premium under paragraph 3 of Schedule 2, or

(iii) is a lone parent who is engaged in remunerative work for on average not less than 30 hours per week, or

(iv) is, or if he is a member of a couple, at least one member of that couple is or both members are, engaged in remunerative work for on average not less than 30 hours per week, and

(aa) the claimant’s applicable amount includes a higher pensioner premium or a disability premium under paragraph 10 or 11 of Schedule 2 respectively, and

(bb) where he is a member of a couple, at least one member of that couple satisfies the qualifying conditions for the higher pensioner premium or disability premium referred to in sub-head (aa) and is engaged in remunerative work for on average not less than 16 hours per week.

(26) Sub-paragraph (1) was amended by regulation 6(a) of S.R. 1997 No. 4, regulation 5 of S.R. 1998 No. 112, Article 19(7)(a) of S.R. 2001 No. 41 and Article 19(7) of S.R. 2002 No. 99

(27) Paragraph 16 was added by regulation 5 of S.R. 1999 No. 298 and amended by regulation 3(2) of S.R. 1999 No. 385

- (3) The following are the amounts referred to in sub-paragraph (1)–
- (a) the amount calculated as disregardable from the claimant’s earnings under paragraphs 3 to 8 of this Schedule;
 - (b) the amount of child care charges calculated as deductible under regulation 21(1)(c), and
 - (c) the amount of the 30 hour element referred to in regulation 20(1)(c) of the Working Tax Credit Regulations.
- (4) The provisions of regulation 4 (remunerative work) shall apply in determining whether or not a person works for on average not less than 30 hours per week, but as if the reference to 16 hours in paragraph (1) of that regulation were a reference to 30 hours.
- (5) In this paragraph “the Working Tax Credit Regulations” means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002**(28)**.”.
11. In Schedule 4 (sums to be disregarded in the calculation of income other than earnings)–
- (a) paragraph 60 shall be omitted, and
 - (b) in paragraph 61**(29)**, from “where the claimant is entitled to” to the end of that paragraph there shall be substituted “the 30 hour element of working tax credit referred to in regulation 20(1)(c) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, any amount of working tax credit up to the amount specified for that element in Schedule 2 to those Regulations.”.
12. In Schedule 5 (capital to be disregarded) in paragraph 8(1)**(30)**–
- (a) in sub-paragraph (b) after “family income supplement under the Family Income Supplements Act (Northern Ireland) 1971**(31)**,” there shall be inserted “working families’ tax credit under section 128 of the Contributions and Benefits Act, disabled person’s tax credit under section 129 of that Act,”, and
 - (b) after sub-paragraph (d)**(32)** there shall be inserted the following sub-paragraph–
 - “(e) working tax credit and child tax credit where such payment is made as a result of a change of circumstances,”.

SCHEDULE 3

Regulation 4

AMENDMENTS TO THE JOBSEEKER'S ALLOWANCE REGULATIONS

1. In regulation 1(2) (interpretation)–
- (a) after the definition of “the Child Benefit Regulations” there shall be inserted the following definition–
 - ““child tax credit” means a child tax credit under section 8 of the Tax Credits Act 2002;”;
 - (b) after the definition of “welfare to work beneficiary”**(33)** there shall be inserted the following definition–

(28) S.I. 2002/2005

(29) Paragraph 61 was amended by regulation 6 of S.R. 1999 No. 298 and regulation 2(1), and Part I of Schedule 2 to, S.R. 1999 No. 385

(30) Paragraph 8 was renumbered 8(1) and amended by regulation 3 of S.R. 2002 No. 295

(31) 1971 c. 8 (N.I.)

(32) Sub-paragraph (d) was inserted by regulation 2(2)(a) of S.R. 2001 No. 261

(33) The definition of “welfare to work beneficiary” was inserted by regulation 11(2) of S.R. 1998 No. 324

Status: This is the original version (as it was originally made).

““working tax credit” means a working tax credit under section 10 of the Tax Credits Act 2002;”, and

- (c) the definitions of “disabled person’s tax credit”(34) and “working families' tax credit”(35) shall be omitted.
2. In regulation 76 (persons of a prescribed description) after paragraph (2) there shall be added the following paragraph–
- “(3) A person of a prescribed description for the purposes of the definition of “family” in Article 2 of the Order includes a child or young person in respect of whom section 141A of the Benefits Act applies for the purposes of entitlement to child benefit but only for the period prescribed under section 141A(1) of that Act.”.
3. In regulation 77 (circumstances in which a person is to be treated as responsible or not responsible for another) at the end of paragraph (1) there shall be added “and this includes a child or young person to whom regulation 76(3) applies”.
4. In regulation 96 (date on which income is treated as paid) for paragraph (3)(36) there shall be substituted the following paragraph–
- “(3) Where an award of working tax credit or child tax credit does not commence on the first day of a benefit week, it shall be treated as paid on the first day of the benefit week that follows the date of the award.”.
5. In Schedule 6 (sums to be disregarded in the calculation of income other than earnings) after paragraph 6 there shall be inserted the following paragraph–
- “6A.—(1) Any guardian’s allowance.
- (2) In the case of a claimant receiving child benefit in respect of a child under the age of one year, £10·45 in respect of one child only.”.

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These Regulations further amend the Income Support (General) Regulations (Northern Ireland) 1987 (Schedule 1 to these Regulations), the Housing Benefit (General) Regulations (Northern Ireland) 1987 (Schedule 2 to these Regulations) and the Jobseeker’s Allowance Regulations (Northern Ireland) 1996 (Schedule 3 to these Regulations) referred to in this note as “the amended Regulations”. They make provision to the amended Regulations in connection with the introduction of child tax credit and working tax credit by the Tax Credits Act 2002 (“the 2002 Act”).

The amendments remove references in the amended Regulations to working families' tax credit and disabled person’s tax credit, which are abolished by section 1 of the 2002 Act, and include references to child tax credit and working tax credit created by that Act. They make provision for treating the

(34) The definition of “disabled person’s tax credit” was substituted by regulation 2(3)(a) of and Part III of Schedule 2 to [S.R. 1999 No. 385](#)

(35) The definition of “working families' tax credit” was inserted by regulation 2(3)(b) of and Part III of Schedule 2 to [S.R. 1999 No. 385](#)

(36) Paragraph 3 was added by regulation 3(2)(b) of [S.R. 2000 No. 74](#)

date on which the tax credits are to be paid in income support and jobseeker's allowance and for additional income disregards which are connected with the introduction of the tax credits in all the amended Regulations.

The amendments also make provision in connection with the extended entitlement to child benefit following the death of a child introduced by section 55 of the 2002 Act and make other changes consequential upon, and relating to, the 2002 Act.

As these Regulations are made before the end of a period of 6 months from the commencement of the relevant provisions in the 2002 Act, they are accordingly, exempt, by virtue of section 150(5) (b) of the Social Security Administration (Northern Ireland) Act 1992, from prior reference to the Social Security Advisory Committee.

These Regulations do not impose any charge on business.