

## 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”(1) 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”(2) and “working families’ tax credit”(3) shall be omitted.
2. In regulation 14 (persons of a prescribed description) after paragraph (2)(4) 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(5) 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)(6) 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)(7) 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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- (1) The definition of “welfare to work beneficiary” was inserted by regulation 8(2) of [S.R. 1998 No. 324](#)
  - (2) The definition of “disabled person’s tax credit” was substituted by regulation 2(3)(a) of [S.R. 1999 No. 385](#)
  - (3) The definition of “working families’ tax credit” was inserted by regulation 2(3)(b) of [S.R. 1999 No. 385](#)
  - (4) Paragraph (2) was amended by regulation 6 of [S.R. 1990 No. 131](#)
  - (5) Section 141A is inserted by section 55 of the Tax Credits Act 2002 (c. 21)
  - (6) Paragraph (1) was substituted by regulation 4(5) of [S.R. 1993 No. 373](#)
  - (7) Paragraph (3) was added by regulation 3(1)(b) of [S.R. 2000 No. 74](#)

*Status: This is the original version (as it was originally made).*

- (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”**(8)** 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”**(9)** and the “working families’ tax credit”**(10)** shall be omitted.
2. In regulation 13 (persons of prescribed description) after paragraph (2)**(11)** 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)**(12)** 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)**(13)** 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)**(14)** there shall be added the following– “or  
(f) child tax credit, or

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**(8)** 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](#)

**(9)** 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](#)

**(10)** 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](#)

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

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

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

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

(g) working tax credit.”.

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

(a) in sub-paragraph (1)(15) 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(16) 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.

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(15) 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](#)

(16) 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](#)

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

- (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(17).”.
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(18), 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)(19)–
- (a) in sub-paragraph (b) after “family income supplement under the Family Income Supplements Act (Northern Ireland) 1971(20),” 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)(21) 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”(22) there shall be inserted the following definition–

(17) S.I. 2002/2005

(18) 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

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

(20) 1971 c. 8 (N.I.)

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

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

““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”(23) and “working families' tax credit”(24) 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)(25) 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.”.

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(23) 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](#)

(24) 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](#)

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