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## EXPLANATORY NOTE

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

These Regulations are made in consequence of section 1(1)(a) of the Tax Credits Act 2002 (“the 2002 Act”) which relates to the introduction of a child tax credit and of sections 1(3)(e) and 60 of, and Schedule 6 to, the 2002 Act, insofar as they repeal provisions of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 and the Social Security Administration (Northern Ireland) Act 1992 which relate to the payment of certain increases in respect of children in certain benefits.

The provisions of the 2002 Act were brought into force from 6th April 2003 by the Tax Credits Act 2002 (Commencement No. 3 and Transitional Provisions and Savings) Order 2003 and the Tax Credits Act 2002 (Commencement No. 4, Transitional Provisions and Savings) Order 2003.

These Regulations amend –

- the Social Security (Invalid Care Allowance) Regulations (Northern Ireland) 1976,
- the Social Security Benefit (Dependency) Regulations (Northern Ireland) 1977,
- the Social Security (Overlapping Benefits) Regulations (Northern Ireland) 1979,
- the Social Security (Widow’s Benefit and Retirement Pensions) Regulations (Northern Ireland) 1979,
- the Social Security (Severe Disablement Allowance) Regulations (Northern Ireland) 1984,
- the Social Fund (Recovery by Deductions from Benefits) Regulations (Northern Ireland) 1988,
- the Social Security (Incapacity Benefit — Increases for Dependants) Regulations (Northern Ireland) 1994, and
- the Social Security (Incapacity Benefit) Regulations (Northern Ireland) 1994

so as to make amendments which are consequential, both on the abolition of the payment of certain increases in respect of children in certain benefits and the introduction of a child tax credit, by the 2002 Act.

These Regulations make in relation to Northern Ireland only provision corresponding to provision contained in Regulations made by the Secretary of State for Work and Pensions in relation to Great Britain and accordingly, by virtue of section 149(3) of, and paragraph 10 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992, are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.

These Regulations do not impose any charge on business.