
STATUTORY RULES OF NORTHERN IRELAND

2003 No. 338

**The Social Security (Working Tax Credit and
Child Tax Credit Consequential Amendments
No. 3) Regulations (Northern Ireland) 2003**

Amendment of the Jobseeker's Allowance Regulations

4.—(1) The Jobseeker's Allowance Regulations (Northern Ireland) 1996⁽¹⁾ shall be amended in accordance with paragraphs (2) and (3).

(2) For regulation 96(3)⁽²⁾ (date on which income is treated as paid) there shall be substituted the following paragraph –

“(3) Working tax credit or child tax credit shall be treated as paid –

- (a) where the award of that tax credit begins on the first day of a benefit week, on, and including, that day, or
- (b) on, and including, the first day of the benefit week that follows the date the award begins, or
- (c) on, and including, the first day of the first benefit week that follows the date an award of income-based jobseeker's allowance begins, if later,

until the last day of the last benefit week that coincides with or immediately follows the last day for which the award of that tax credit is made.”.

(3) In Schedule 7 (capital to be disregarded) in paragraph 12(1)(b)⁽³⁾ –

- (a) for “section 128” there shall be substituted “section 127”;
- (b) for “section 129” there shall be substituted “section 128”.

⁽¹⁾ S.R. 1996 No. 198; relevant amending Regulations are S.R. 2002 No. 295 and S.R. 2003 Nos. 1 and 195

⁽²⁾ Regulation 96(3) was substituted by paragraph 4 of Schedule 3 to S.R. 2003 No. 1

⁽³⁾ Paragraph 12(1) was amended by regulation 4 of S.R. 2002 No. 295 and paragraph 24(a) of Schedule 2 to S.R. 2003 No. 195