
STATUTORY RULES OF NORTHERN IRELAND

2005 No. 393

SOCIAL SECURITY

**The Social Security (Tax Credits) (Amendment)
Regulations (Northern Ireland) 2005**

Made - - - - *17th August 2005*

Coming into operation *8th September 2005*

The Department for Social Development, in exercise of the powers conferred by sections 122(1)(a), 123(1)(e), 131(1), 132(1), (3) and (4) and 171(1) and (3) to (5) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(1) and Articles 6(5), 14, 15(2) and 36(2) of the Jobseekers (Northern Ireland) Order 1995(2), and now vested in it(3), and of all other powers enabling it in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Tax Credits) (Amendment) Regulations (Northern Ireland) 2005 and shall come into operation on 8th September 2005.

(2) The Interpretation Act (Northern Ireland) 1954(4) shall apply to these Regulations as it applies to an Act of the Assembly.

Amendment of the Social Security (Working Tax Credit and Child Tax Credit Consequential Amendments) Regulations

2. In regulation 1 of the Social Security (Working Tax Credit and Child Tax Credit Consequential Amendments) Regulations (Northern Ireland) 2003(5) (citation, commencement and interpretation)

(a) in paragraphs (3) and (4) for “paragraph (5)” there shall be substituted “paragraphs (4A) to (5)”;

(b) after paragraph (4) there shall be inserted the following paragraphs—

(1) 1992 c. 7; section 123(1)(e) was inserted by paragraph 13(5) of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995 (S.I. 1995/2705 (N.I. 15)); section 171(1) was amended by paragraph 5 of Schedule 4 to the Tax Credits Act 2002 (c. 21) and section 171(5) was amended by paragraph 36 of Schedule 1 to the Social Security (Incapacity for Work) (Northern Ireland) Order 1994 (S.I. 1994/1898 (N.I. 12))

(2) S.I. 1995/2705 (N.I. 15); Article 36(2)(a) was amended by paragraph 55 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671)

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

(4) 1954 c. 33 (N.I.)

(5) S.R. 2003 No. 195; relevant amending regulations are S.R. 2003 No. 338

“(4A) In the case of a person who makes a claim for income support on or after 8th September 2005, regulation 2 and Schedule 1(6) shall have effect from the date that claim is made.

(4B) Subject to paragraph (4C), in the case of a claimant for income support who applies on or after 8th September 2005 for an amount to be included in his applicable amount in respect of a child or young person, regulation 2 and Schedule 1 shall have effect from the date of that application.

(4C) Paragraph (4B) shall not apply to a claimant for income support who already has an amount included in his applicable amount in respect of a child or young person on the date he makes the application referred to in that paragraph.”;

- (c) in paragraphs (7) and (8) for “paragraph (9)” there shall be substituted “paragraphs (8A) to (9)”; and
- (d) after paragraph (8) there shall be inserted the following paragraphs—

“(8A) In the case of a person who makes a claim for a jobseeker’s allowance on or after 8th September 2005, regulation 3 and Schedule 2(7) shall have effect from the date that claim is made.

(8B) Subject to paragraph (8C), in the case of a claimant for a jobseeker’s allowance who applies on or after 8th September 2005, for an amount to be included in his applicable amount in respect of a child or young person, regulation 3 and Schedule 2 shall have effect from the date of that application.

(8C) Paragraph (8B) shall not apply to a claimant for a jobseeker’s allowance who already has an amount included in his applicable amount in respect of a child or young person on the date he makes the application referred to in that paragraph.”.

Sealed with the Official Seal of the Department for Social Development on 17th August 2005.

L.S.

D. A. Baker
A senior officer of the
Department for Social Development

(6) Schedule 1 was amended by regulation 6(4) of S.R. 2003 No. 338

(7) Schedule 2 was amended by regulation 6(5) of S.R. 2003 No. 338

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These Regulations amend the Social Security (Working Tax Credit and Child Tax Credit Consequential Amendments) Regulations (Northern Ireland) 2003.

The Regulations make provision in connection with the abolition of the special amounts and premia in income support and jobseeker's allowance for those with responsibility for children and young persons under section 1 of the Tax Credits Act 2002. Such amounts and premia are replaced by child tax credit under that Act and the amendments ensure that, during the transitional period, no new awards of such amounts and premia are made, except to existing claimants who already have an amount in respect of a child or young person included in their applicable amount.

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 (c. 8), 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.