

**2003 No. 350**

**EDUCATION**

**The Education (School Meals) (Scotland) Regulations 2003**

*Made* 8th July 2003

*Laid before the Scottish Parliament* 9th July 2003

*Coming into force* 6th April 2003

The Scottish Ministers, in exercise of the powers conferred by section 53(3)(a)(iv) and (b)(iii) of the Education (Scotland) Act 1980(a) and all other powers enabling them in that behalf, hereby make the following Regulations, being the first Regulations made under each of paragraphs (a)(iv) and (b)(iii) of section 53(3) of that Act of 1980, and therefore deemed to have come into force on 6th April 2003 in accordance with section 1(4) of the Education (School Meals) (Scotland) Act 2003(b):

**Citation and commencement**

1. These Regulations may be cited as the Education (School Meals) (Scotland) Regulations 2003.

**Interpretation**

2. In these Regulations—

“Child Tax Credit” and “Working Tax Credit” have the same meaning as in the Tax Credits Act 2002(c); and

“annual income” means the income for the tax year calculated in accordance with the Tax Credits (Definition and Calculation of Income) Regulations 2002(d).

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(a) 1980 c.44. Section 53(3)(a)(iv) and (b)(iii) were inserted by the Education (School Meals) (Scotland) Act 2003 (asp 18). Section 135(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made. The functions of the Secretary of State were transferred to Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).

(b) 2003 asp 18.

(c) 2002 c.21.

(d) S.I. 2002/2006. The Tax Credits (Definition and Calculation of Income) Regulations 2002 were amended by S.I. 2003/732.

**Prescribed tax credits**

3. Child Tax Credit is prescribed for the purposes of section 53(3)(a)(iv) and (b)(iii) of the Education (Scotland) Act 1980 where the parent or the pupil, as the case may be—

- (a) is in receipt of Child Tax Credit but not Working Tax Credit; and
- (b) is in receipt of Child Tax Credit by virtue of an award which is based on an annual income not exceeding the amount determined for the purposes of section 7(1)(a) of the Tax Credits Act 2002 as the income threshold for Child Tax Credit(a).

*PETER J PEACOCK*

A member of the Scottish Executive

St Andrew's House,  
Edinburgh  
8th July 2003

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(a) The income threshold has been determined for the purposes of section 7(1)(a) of the Tax Credits Act 2002 (c.21) by the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002 (S.I. 2002/2008).

## **EXPLANATORY NOTE**

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

These Regulations prescribe, for the purposes of section 53(3)(a)(iv) and (b)(iii) of the Education (Scotland) Act 1980 (“the 1980 Act”) the tax credit entitling a pupil to free school meals. Where the pupil’s parent or the pupil is in receipt of Child Tax Credit, based on an annual income not exceeding the amount determined for the purposes of section 7(1)(a) of the Tax Credits Act 2002, currently £13,230 per annum, and is not in receipt of Working Tax Credit, the pupil is entitled to free school meals.

By virtue of section 1(4) of the Education (School Meals) (Scotland) Act 2003, these Regulations, as the first Regulations made under the relevant powers in section 53(3) of the 1980 Act, are deemed to have come into force on 6th April 2003.

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**£1.75**

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under the authority and superintendence of Carol Tullo, the Queen's Printer for Scotland  
150 07/03 19593

