
STATUTORY INSTRUMENTS

1987 No. 1973

The Family Credit (General) Regulations 1987

PART V

CALCULATION OF ENTITLEMENT

Determination of appropriate maximum [^{F1}working families' tax credit]

46.—^{F2}(1) Subject to paragraphs (2) to (7) of this regulation, the appropriate maximum working families' tax credit shall be the aggregate of the following credits—

- (a) in respect of a claimant or, if he is a member of a married or unmarried couple, in respect of the couple, the credit specified in column (2) of the table in Schedule 4 at paragraph 1;
- (b) in respect of a lone parent who works, or in respect of a claimant who is a member of a married or unmarried couple either or both of whom work, for not less than 30 hours per week, the credit specified in column (2) of the table in Schedule 4 at paragraph 2;
- (c) in a case to which regulation 46(A) applies, a credit (“childcare tax credit”) equal to 70 per cent. of the amount of any relevant childcare charges as mentioned and calculated on a weekly basis in regulation 46A, subject to a maximum in respect of the claimant’s family of whichever the amounts specified in paragraph (1A) applies in the claimant’s case;
- (d) in respect of a lone parent to whom paragraph (1D) applies, or, where the claimant is a member of a married or unmarried couple to either or both of whom paragraph (1D) applies, in respect of the couple, the credit specified in column (2) of the table in Schedule 4 at paragraph 3;
- (e) in respect of any child or young person for whom the claimant or his partner is treated as responsible by virtue of regulation 7, the credit specified in column (2) of the table in Schedule 4 at paragraph 4 or 5 as appropriate in respect of the period specified in that paragraph;
- (f) in respect of any child or young person for whom the claimant or his partner is treated as responsible by virtue of regulation 7 and who is a member of the claimant’s household—
 - (i) where paragraph (1B) applies, and paragraph (1D) does not apply, to the child or young person, the credit specified in column (2) of the table in Schedule 4 at paragraph 6(a);
 - (ii) where paragraph (1D) applies to the child or young person, the credit specified in column (2) of that table at paragraph 6(b).]

^{F3}(1A) The maximum amount to which paragraph [^{F4}(1)(c)] refers shall be—

- (a) where the claimant’s family includes only one child in respect of whom relevant childcare charges are paid, [^{F5}£135] per week;
- (b) where the claimant’s family includes more than one child in respect of whom relevant childcare charges are paid, [^{F6}£200] per week.]

^{F7}(1B) This paragraph applies to a child or young person ^{F8}...—

Status: Point in time view as at 01/01/2016.

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- (a) in respect of whom disability living allowance is payable, or has ceased to be payable solely because he is a patient; or
 - (b) who is registered as blind in a register compiled by a local authority under section 29 of the National Assistance Act 1948 (welfare services) or, in Scotland, has been certified as blind in a register maintained by or on behalf of a regional or islands council; or
 - (c) who ceased to be registered as blind in such a register within the 28 weeks immediately preceding the date of claim.
- (1C) For the purposes of paragraph (1B)(a), “patient” has the same meaning as in regulation 8(3)(a).]
- [^{F9}(1D) This paragraph applies to either of the following persons—
- (a) a person in respect of whom the care component of disability living allowance is, or would but for either a suspension of benefit in accordance with regulations under section 113(2) of the Contributions and Benefits Act or an abatement as a consequence of hospitalisation, be payable at the highest rate prescribed under section 72(3) of that Act, and
 - (b) a person in respect of whom attendance allowance is, or would but for either a suspension of benefit in accordance with regulations under section 113(2) of that Act or an abatement as a consequence of hospitalisation, be payable at the higher rate referred to in section 65(3) of that Act.]
- (2) Where a claimant or, as the case may be, the partner of a claimant is married polygamously to two or more members of the same household, the maximum amount shall include, in respect of every such member but the first, an additional credit which [^{F10}equals the credit specified in column (2) [^{F11}of the table in Schedule 4 at paragraph 5] .]
- (a) in the case of a person aged less than 18 years, the credit specified in column (2) of Schedule 4 against paragraph 3(a) in column (1); or
 - (b) in any other case, the credit specified in column (2) of Schedule 4 against paragraph 3(b) in column (1).
- (3) For the purposes of paragraph (2), a person shall not be treated as a member of the same household as someone to whom he is married polygamously if he would not be so treated in the case of a monogamous marriage.
- (4) Where the capital of a child or young person, if calculated in accordance with Part IV (income and capital) in like manner as for the claimant, [^{F12}except as provided in regulation 27(1) (modifications in respect of children and young persons)], would exceed £3,000, the credit in respect of that child or young person shall be nil.
- (5) Where the income of a child or young person, other than income consisting of payments of maintenance whether under a court order or not, calculated in accordance with Part IV, exceeds the amount [^{F13}or amounts] specified for that child or young person in Schedule 4, the credit in respect of that child or young person shall be nil.
- (6) Where a child or young person is, for the purposes of regulation 8(2)(a) (membership of the same household), a patient or in residential accommodation on account of physical or mental handicap or physical or mental illness and has been so accommodated for the 52 weeks immediately before the date of claim, the credit in respect of that child or young person shall be nil.
- [^{F14}(7) For the purposes of this regulation the amount of any credit and the [^{F15}period during which that amount is appropriate in respect] of any child or young person shall be determined by reference to the credit specified in Schedule 4 and the [^{F16}relevant period which includes] the date on which the period under [^{F17}section 128(3) of the Contributions and Benefits Act] (period of award) begins.]

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Textual Amendments

- F1** Reg. 46 heading substituted (5.10.1999) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), 26(1), **Sch. 1 para. 1(xiv)**
- F2** Reg. 46(1) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [Tax Credits Schemes \(Miscellaneous Amendments No.2\) Regulations 2001 \(S.I. 2001/367\)](#), regs. 1(1), **3(2)**
- F3** Reg. 46(1A) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), **7(3)**
- F4** Words in reg. 46(1A) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [Tax Credits Schemes \(Miscellaneous Amendments No.2\) Regulations 2001 \(S.I. 2001/367\)](#), regs. 1(1), **3(3)**
- F5** Word in reg. 46(1A)(a) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Tax Credits \(Miscellaneous Amendments No. 5\) Regulations 2001 \(S.I. 2001/1351\)](#), regs. 1(1), **3(a)**
- F6** Word in reg. 46(1A)(b) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Tax Credits \(Miscellaneous Amendments No. 5\) Regulations 2001 \(S.I. 2001/1351\)](#), regs. 1(1), **3(b)**
- F7** Reg. 46(1B)(1C) inserted (with effect in accordance with reg. 1(1)(3)) by [The Tax Credits Schemes \(Miscellaneous Amendments No. 3\) Regulations 2000 \(S.I. 2000/1807\)](#), **regs. 1(1)(2)**, 8(b)
- F8** Words in reg. 46(1B) omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of [Tax Credits Schemes \(Miscellaneous Amendments No.2\) Regulations 2001 \(S.I. 2001/367\)](#), regs. 1(1), **3(4)**
- F9** reg. 46(1D) substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by [Tax Credits \(Miscellaneous Amendments No.3\) Regulations 2002 \(S.I. 2002/1333\)](#), regs. 1(1)(b), **5(2)**
- F10** Words in reg. 46(2) substituted (7.4.1997) [The Income-related Benefits and Jobseeker's Allowance \(Personal Allowances for Children and Young Persons\) \(Amendment\) Regulations 1996 \(S.I. 1996/2545\)](#), **regs. 1(5)**, 5(3)
- F11** Words in reg. 46(2) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [Tax Credits Schemes \(Miscellaneous Amendments No.2\) Regulations 2001 \(S.I. 2001/367\)](#), regs. 1(1), **3(6)**
- F12** Words in reg. 46(4) substituted (5.10.1993) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No. 4\) Regulations 1993 \(S.I. 1993/2119\)](#), regs. 1(1)(b), 33
- F13** Words in reg. 46(5) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [Tax Credits Schemes \(Miscellaneous Amendments No.2\) Regulations 2001 \(S.I. 2001/367\)](#), regs. 1(1), **3(7)**
- F14** Reg. 46(7) added (11.4.1988) by [Family Credit \(General\) Amendment Regulations 1988 \(S.I. 1988/660\)](#), reg. 1, 11(b)
- F15** Words in reg. 46(7) substituted (7.4.1997) [The Income-related Benefits and Jobseeker's Allowance \(Personal Allowances for Children and Young Persons\) \(Amendment\) Regulations 1996 \(S.I. 1996/2545\)](#), regs. 1(5), 5(4)(a)
- F16** Words in reg. 46(7) substituted (7.4.1997) [The Income-related Benefits and Jobseeker's Allowance \(Personal Allowances for Children and Young Persons\) \(Amendment\) Regulations 1996 \(S.I. 1996/2545\)](#), regs. 1(5), 5(4)(a)
- F17** Words in reg. 46(7) substituted (11.4.1995) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) Regulations 1995 \(S.I. 1995/516\)](#), **regs. 1(1)(b)**, 14

Modifications etc. (not altering text)

- C1** Reg. 46(1A)(a) modified (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Tax Credits Up-rating Order 2001 \(S.I. 2001/1141\)](#), arts. 1(1), **3(a)(i)**
- C2** Reg. 46(1A)(a) modified (with effect in accordance with art. 1(2) of the amending S.I.) by [Tax Credits Up-rating Order 2002 \(S.I. 2002/829\)](#), arts. 1(1), **3(a)(i)**
- C3** Reg. 46(1A)(b) modified (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Tax Credits Up-rating Order 2001 \(S.I. 2001/1141\)](#), arts. 1(1), **3(a)(ii)**
- C4** Reg. 46(1A)(b) modified (with effect in accordance with art. 1(2) of the amending S.I.) by [Tax Credits Up-rating Order 2002 \(S.I. 2002/829\)](#), arts. 1(1), **3(a)(ii)**

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- C5** Reg. 46(4) sum amended (11.4.1989) by The Social Security Benefits Up-rating Order 1989 (S.I. 1989/43), arts. 1(2), **13(a)** (with art. 20)
- C6** Reg. 46(4)(5)(6) sum amended (10.4.1990) by The Social Security Benefits Up-rating Order 1990 (S.I. 1990/320), arts. 1(2)(d), **12(b)**
- C7** Reg. 46(4) sum amended (10.4.1990) by The Social Security Benefits Up-rating Order 1990 (S.I. 1990/320), arts. 1(2)(d), **12(a)**
- C8** Reg. 46(4) sum confirmed (9.4.1991) by The Social Security Benefits Up-rating Order 1991 (S.I. 1991/503), arts. 1(2)(e), **12(a)**
- C9** Reg. 46(4)(5)(6) sum confirmed (9.4.1991) by The Social Security Benefits Up-rating Order 1991 (S.I. 1991/503), arts. 1(2)(e), **12(b)**
- C10** Reg. 46(4) sum amended (7.4.1992) by The Social Security Benefits Up-rating (No. 2) Order 1991 (S.I. 1991/2910), arts. 1(2)(e), **12(a)**
- C11** Reg. 46(4) modified (13.4.1993) by The Social Security Benefits Up-rating Order 1993 (S.I. 1993/349), arts. 1(2)(e), **14(a)** (with art. 21)
- C12** Reg. 46(4)(5)(6) modified (13.4.1993) by The Social Security Benefits Up-rating Order 1993 (S.I. 1993/349), arts. 1(2)(e), **14(b)** (with art. 21)
- C13** Reg. 46(4)(5)(6) modified (12.4.1994) by The Social Security Benefits Up-rating Order 1994 (S.I. 1994/542), arts. 1(2)(e), **14(b)** (with art. 21)
- C14** Reg. 46(4) modified (12.4.1994) by The Social Security Benefits Up-rating Order 1994 (S.I. 1994/542), arts. 1(2)(e), **14(a)** (with art. 21)
- C15** Reg. 46(4) sum confirmed (11.4.1995) by The Social Security Benefits Up-rating Order 1995 (S.I. 1995/559), arts. 1(2)(f), **16(a)** (with art. 23)
- C16** Reg. 46(4)(5)(6) sum confirmed (11.4.1995) by The Social Security Benefits Up-rating Order 1995 (S.I. 1995/559), arts. 1(2)(f), **16(b)** (with art. 23)
- C17** Reg. 46(4) modified (9.4.1996) by The Social Security Benefits Up-rating Order 1996 (S.I. 1996/599), arts. 1(2)(f), **16(b)** (with reg. 23)
- C18** Reg. 46(4)(5)(6) sum confirmed (8.4.1997) by The Social Security Benefits Up-rating Order 1997 (S.I. 1997/543), arts. 1(2)(f), **16(b)** (with art. 26)
- C19** Reg. 46(4) sum confirmed (8.4.1997) by The Social Security Benefits Up-rating Order 1997 (S.I. 1997/543), arts. 1(2)(f), **16(a)** (with art. 26)
- C20** Reg. 46(4) sum confirmed (7.4.1998) by The Social Security Benefits Up-rating Order 1998 (S.I. 1998/470), arts. 1(2)(f), **16(1)(a)** (with art. 26)
- C21** Reg. 46(4)(5)(6) sum confirmed (7.4.1998) by The Social Security Benefits Up-rating Order 1998 (S.I. 1998/470), arts. 1(2)(f), **16(1)(b)** (with art. 26)
- C22** Reg. 46(4) modified (with effect in accordance with reg. 1(2) of the amending S.I.) by The Tax Credits Up-rating Order 2001 (S.I. 2001/1141), arts. 1(1), **3(a)(iii)**
- C23** Reg. 46(4)(5)(6) modified (with effect in accordance with reg. 1(2) of the amending S.I.) by The Tax Credits Up-rating Order 2001 (S.I. 2001/1141), arts. 1(1), **3(a)(iv)**
- C24** Reg. 46(4) modified (with effect in accordance with art. 1(2) of the amending S.I.) by Tax Credits Up-rating Order 2002 (S.I. 2002/829), arts. 1(1), **3(a)(iii)**
- C25** Reg. 46(4)(5)(6) modified (with effect in accordance with art. 1(2) of the amending S.I.) by Tax Credits Up-rating Order 2002 (S.I. 2002/829), arts. 1(1), **3(a)(iv)**
- C26** Reg. 46(5)(6) sum amended (7.4.1992) by The Social Security Benefits Up-rating (No. 2) Order 1991 (S.I. 1991/2910), arts. 1(2)(e), **12(b)**

[^{F18}Treatment of child care charges

46A.—(1) This regulation applies where a claimant is incurring [^{F19}or in the case of a claimant to whom paragraph (6A) applies, will incur] relevant [^{F20}childcare] charges and—

- (a) is a lone parent and is engaged in remunerative work;
- (b) is a member of a couple both of whom are engaged in remunerative work; or

- (c) is a member of a couple where one member is engaged in remunerative work and the other member is incapacitated.
- (2) In this regulation—
- [^{F21} “disabled child” means a child to whom paragraph (1A) of regulation 51 of the Disability Working Allowance Regulations applies;]
- “local authority” means, in relation to England and Wales, the council of a county or district, a metropolitan district, a London Borough, the Common Council of the City of London or the Council of the Isles of Scilly or, in relation to Scotland, a regional, islands or district council;
- “relevant [^{F20} childcare] charges” means the charges paid by the claimant for care provided for any child of the claimant’s family who is [^{F22}in respect of the period beginning on that child’s date of birth and ending on the day preceding the first Tuesday in September following that child’s [^{F23}fifteenth birthday or, if the child is a disabled child, sixteenth birthday]], other than charges paid in respect of the child’s compulsory education [^{F24}or charges paid by a claimant to a partner or by a partner to a claimant in respect of any child for whom either or any of them is responsible in accordance with regulation 7 (circumstances in which a person is to be treated as responsible or not responsible for another),] where the care is provided—
- (a) by persons registered under section 71 of the Children Act 1989 (registration of child minders and persons providing day care for young children);
- (b) for children [^{F25}in respect of the period beginning on their eighth birthday and ending on the day preceding the first Tuesday in September following their [^{F23}fifteenth birthday or, if the child is a disabled child, sixteenth birthday]], out of school hours, by a school on school premises or by a local authority; or
- (c) by a [^{F20}childcare] scheme operating on Crown property where registration under section 71 of the Children Act 1989 is not required, [^{F26}or
- (d) in schools or establishments which are exempted from registration under section 71 of the Children Act 1989 by virtue of section 71(16) of and paragraph 3 or 4 of Schedule 9 to that Act,]^{F27}or
- (e) by a child care provider approved by an accredited organisation within the meaning given by regulation 4 of the Tax Credit (New Category of Child Care Provider) Regulations 1999,]^{F28}or
- (f) by persons registered under Part XA of the Children Act 1989, or
- (g) by persons to whom section 79D of the Children Act 1989 (requirement to register) does not yet apply by virtue of paragraph 20 of the Care Standards Act 2000 (Commencement No. 7 (England) and Transitional, Transitory and Savings Provisions) Order 2001, or
- (h) in schools or establishments which are exempted from registration under Part XA of the Children Act 1989 by virtue of paragraph 1 or 2 of Schedule 9A to that Act,]^{F29}or
- (i) by a person in circumstances where the care service provided by him consists of child minding or of day care of children within the meaning of section 2 of the Regulation of Care (Scotland) Act 2001 and is registered under Part 1 of that Act, or
- (ii) ^{F30} ...
- (k) by a local authority in circumstances where the care service provided by the local authority consists of child minding or of day care of children within the meaning of section 2 of the Regulation of Care (Scotland) Act 2001 and is registered under Part 2 of that Act,]^{F31}or
- (l) by a child care provider approved by an accredited organisation in accordance with regulation 4 of the Tax Credit (New Category of Child Care Provider) Regulations 2002,]

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and shall be calculated on a weekly basis in accordance with paragraphs (3) to (6) [^{F32}or, in the case of a claimant to whom paragraph (6A) applies, with paragraphs (6B) and (6C).];

“school term-time” means the school term-time applicable to the child for whom care is provided.

[^{F33}(2ZA) A person is not engaged in remunerative work for the purposes of paragraph (1) where that person is treated as being in remunerative work by virtue only of either—

- (i) paragraph (5)(c) of regulation 4 (recognised, customary or other holiday) in circumstances where the absence from work arises from the need to care for a recently adopted child or young person or from the acquisition of a surrogate child, or
- (ii) paragraph (5)(e) of that regulation (woman on maternity leave),

unless immediately prior to the adoption of the child or young person or the granting of the parental order for the surrogate child or the birth of the child (as the case may be) that person was paying, or had incurred, relevant childcare charges for another child or other children of her household.]

[^{F34}(2ZB) A person is not engaged in remunerative work for the purposes of paragraph (1) where that person is treated as being in remunerative work by virtue only of paragraph (5)(f) of regulation 4 (man on paternity leave) unless, immediately prior to the birth of the child, that person was paying, or had incurred, relevant childcare charges for another child or other children of his household.]

[^{F35}(2A) In paragraph (2)—

- (a) the age of a child referred to in that paragraph shall be determined by reference to the age of the child at the date on which the period under section 128(3) of the Contributions and Benefits Act (period of award) begins;
- (b) “the first Tuesday in September” means the Tuesday which first occurs in the month of September in any year.]

[in the definition of “relevant [^{F20}childcare] charges” the words “charges paid” shall be [^{F36}(c) taken to include charges which will be incurred and to which paragraph (6A) applies.]

[where paragraph (2ZA) applies, in the definition of “relevant childcare charges” the [^{F37}(d) references to a child of the claimant’s family do not include references to any child born or child or young person adopted or surrogate child acquired during the period of absence or maternity leave.]

(3) Subject to paragraphs (4) to (6), relevant [^{F20}childcare] charges shall be calculated in accordance with the formula—

$$(X + Y) / 52$$

X+Y52

where—

X is the average weekly charge paid for [^{F20}childcare] in the most recent 4 complete weeks which fall in school term-time in respect of the child or children concerned, multiplied by 39; and

Y is the average weekly charge paid for [^{F20}childcare] in the most recent 2 complete weeks which fall out of school term-time in respect of that child or those children, multiplied by 13.

(4) Subject to paragraph (5), where [^{F20}childcare] charges are being incurred in respect of a child who does not yet attend school, the relevant [^{F20}childcare] charges shall mean the average weekly charge paid for care provided in respect of that child in the most recent 4 complete weeks.

(5) Where in any case the charges in respect of [F²⁰ childcare] are paid monthly, the average weekly charge for the purposes of paragraph (3) shall be established—

- (a) where the charges are for a fixed monthly amount, by multiplying that amount by 12 and dividing the product by 52;
- (b) where the charges are for variable monthly amounts, by aggregating the charges for the previous 12 months and dividing the total by 52.

(6) In a case where there is no information or insufficient information for establishing the average weekly charge paid for [F²⁰ childcare] in accordance with paragraphs (3) to (5), the average weekly charge for care shall be estimated in accordance with information provided by the child minder or person providing the care or, if such information is not available, in accordance with information provided by the claimant.

[
F³⁸(6A) Where a claimant—

- (a) has entered into an agreement for the provision of [F²⁰ childcare]; and
- (b) will incur under that agreement relevant [F²⁰ childcare] charges in respect of [F²⁰ childcare] during the period of the [F³⁹ working families' tax credit] award,

the weekly charge for [F²⁰ childcare] shall be calculated in accordance with paragraphs (6B) and (6C), based upon a written estimate of the relevant future charges provided by the claimant and child minder or other [F²⁰ childcare] provider.

(6B) Subject to paragraph (6C), relevant [F²⁰ childcare] charges which fall under paragraph (6A) shall be calculated in accordance with the formula—

$$(X + Y) / 52$$

where

X is the weekly estimate provided by the child minder or other [F²⁰ childcare] provider for [F²⁰ childcare] in those weeks which will fall in school term-time in respect of the child or children concerned, multiplied by 39; and

Y is the weekly estimate provided by the child minder or other [F²⁰ childcare] provider for [F²⁰ childcare] in those weeks which will fall out of school term-time in respect of the child or children concerned, multiplied by 13.

(6C) Where relevant [F²⁰ childcare] charges fall under paragraph (6A) and they are in respect of a child who does not attend school, the relevant [F²⁰ childcare] charges shall mean the weekly estimate provided by the child minder or other [F²⁰ childcare] provider multiplied by the number of weeks during the period of the [F³⁹ working families' tax credit] award in which relevant [F²⁰ childcare] charges will be paid, divided by [F⁴⁰ the number of weeks of the award] .]

- (7) For the purposes of paragraph (1)(c) the other member of a couple is incapacitated where—
- (a) either council tax benefit or housing benefit is payable under Part VII of the Contributions and Benefits Act to the other member or his partner and the applicable amount of the person entitled to the benefit includes—
 - (i) a disability premium; or
 - (ii) a higher pensioner premium by virtue of the satisfaction of—
 - (aa) in the case of council tax benefit, paragraph 11(2)(b) of Schedule 1 to the Council Tax Benefit (General) Regulations 1992;

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- (bb) in the case of housing benefit, paragraph 10(2)(b) of Schedule 2 to the Housing Benefit (General) Regulations 1987,
- on account of the other member's incapacity [^{F41}or either regulation 13A(1)(c) of the Council Tax Benefit (General) Regulations 1992 (treatment of [^{F20}childcare] charges) or, as the case may be, regulation 21A(1)(c) of the Housing Benefit (General) Regulations 1987 (treatment of [^{F20}childcare] charges) applies in that person's case;];
- (b) there is payable in respect of him one or more of the following pensions or allowances—
- (i) invalidity pension under section 33, 40 or 41 of the Contributions and Benefits Act;
 - (ii) attendance allowance under section 64 of that Act;
 - (iii) severe disablement allowance under section 68 of that Act;
 - (iv) disability living allowance under section 71 of that Act;
 - (v) increase of disablement pension under section 104 of that Act;
 - (vi) a pension increase under a war pension scheme or an industrial injuries scheme which is analogous to an allowance or increase of disablement pension under head (ii), (iv) or (v) above;
- (c) a pension or allowance to which head (ii), (iv), (v) or (vi) of sub-paragraph (b) above refers, was payable on account of his incapacity but has ceased to be payable in consequence of his becoming a patient within the meaning of regulation 8(3)(a) (membership of the same household);
- (d) sub-paragraph (b) or (c) would apply to him if the legislative provisions referred to in those sub-paragraphs were provisions under any corresponding enactment having effect in Northern Ireland; or
- (e) he has an invalid carriage or other vehicle provided to him by the Secretary of State under section 5(2)(a) of and Schedule 2 to the National Health Service Act 1977 or under section 46 of the National Health Service (Scotland) Act 1978 or provided by the Department of Health and Social Services for Northern Ireland under Article 30(1) of the Health and Personal Social Services (Northern Ireland) Order 1972.]

Textual Amendments

- F18** Reg. 46A: reg. 13A renumbered as reg. 46A (5.10.1999 (with effect in accordance with reg. 1(2) of the amending S.I.)) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), 6
- F19** Words in reg. 46A(1) inserted (6.4.1999) by [The Social Security Benefits \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/714\)](#), **regs. 1(2)(b), 4(a)**
- F20** Word in reg. 46A substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), **8(2)**
- F21** Words in reg. 46A(2) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), **8(3)(a)**
- F22** Words in reg. 46A(2) substituted (7.4.1997) [The Income-related Benefits and Jobseeker's Allowance \(Personal Allowances for Children and Young Persons\) \(Amendment\) Regulations 1996 \(S.I. 1996/2545\)](#), regs. 1(5), 4(2)(a)
- F23** Words in reg. 46A(2) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), **8(3)(b)**

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- F24** Words in reg. 46A(2) inserted (11.4.1995) by The Income-related [Benefits Schemes \(Miscellaneous Amendments\) Regulations 1995 \(S.I. 1995/516\)](#), regs. 1(1)(b), 12(a)(i)
- F25** Words in reg. 46A(2) substituted (7.4.1997) [The Income-related Benefits and Jobseeker's Allowance \(Personal Allowances for Children and Young Persons\) \(Amendment\) Regulations 1996 \(S.I. 1996/2545\)](#), regs. 1(5), 4(2)(b)
- F26** Reg. 46A(2)(d) and preceding word inserted (11.4.1995) by The Income-related [Benefits Schemes \(Miscellaneous Amendments\) Regulations 1995 \(S.I. 1995/516\)](#), **regs. 1(1)(b)**, 12(a)(ii)
- F27** Words in reg. 46A(2) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 2000 \(S.I. 2000/795\)](#), regs. 1(1), **5**
- F28** Words in reg. 46A(2) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2002 \(S.I. 2002/14\)](#), regs. 1(1), **3(2)**
- F29** Words in reg. 46A(2) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [Tax Credits \(Miscellaneous Amendments No.2\) Regulations 2002 \(S.I. 2002/525\)](#), regs. 1(1), **3(2)**
- F30** Words in reg. 46A(2) omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of [Tax Credits \(Miscellaneous Amendments\) Regulations 2003 \(S.I. 2003/44\)](#), regs. 1(1), **11(2)(a)**
- F31** Words in reg. 46A(2) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [Tax Credits \(Miscellaneous Amendments\) Regulations 2003 \(S.I. 2003/44\)](#), regs. 1(1), **11(2)(b)**
- F32** Words in reg. 46A(2) added (6.4.1999) by [The Social Security Benefits \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/714\)](#), **regs. 1(2)(b)**, 4(b)
- F33** Reg. 46A(2ZA) inserted (with effect in accordance with reg. 1(4) of the amending S.I.) by [The Tax Credits \(Miscellaneous Amendments No. 3\) Regulations 2001 \(S.I. 2001/892\)](#), regs. 1(2), **17(2)**
- F34** Reg. 46A(2ZB) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [Tax Credits \(Miscellaneous Amendments\) Regulations 2003 \(S.I. 2003/44\)](#), regs. 1(1), **11(3)**
- F35** Reg. 46A(2A) substituted (7.4.1997) [The Income-related Benefits and Jobseeker's Allowance \(Personal Allowances for Children and Young Persons\) \(Amendment\) Regulations 1996 \(S.I. 1996/2545\)](#), **regs. 1(5)**, 4(3)
- F36** Reg. 46A(2A)(c) added (6.4.1999) by [The Social Security Benefits \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/714\)](#), **regs. 1(2)(b)**, 4(c)
- F37** Reg. 46A(2A)(d) added (with effect in accordance with reg. 1(4) of the amending S.I.) by [The Tax Credits \(Miscellaneous Amendments No. 3\) Regulations 2001 \(S.I. 2001/892\)](#), regs. 1(2), **17(3)**
- F38** Reg. 46A(6A)-(6C) inserted (6.4.1999) by [The Social Security Benefits \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/714\)](#), **regs. 1(2)(b)**, 4(d)
- F39** Words in reg. 46A substituted (5.10.1999) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), 26(1), **Sch. 1 para. 1(xv)**
- F40** Words in reg. 46A(6C) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [Tax Credits \(Miscellaneous Amendments No.4\) Regulations 2002 \(S.I. 2002/1696\)](#), regs. 1(1), **9(b)**
- F41** Words in reg. 46A(7)(a) added (11.4.1995) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) Regulations 1995 \(S.I. 1995/516\)](#), **regs. 1(1)(b)**, 12(c)

[^{F42}Applicable amount

47.—(1) The applicable amount] for the purposes of section 20(5)(a) of the Act (conditions of entitlement to [^{F43}working families' tax credit]) shall be [^{F44}£94.50] per week.

[^{F45}(2) For the purposes of section 20(5A) of the Act (date on which applicable amount is to be determined) the prescribed date is the date on which the period under section 20(6) of the Act (period of the award) begins.]

Textual Amendments

- F42** Words in reg. 47(1) substituted (5.10.1992) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No. 3\) Regulations 1992 \(S.I. 1992/2155\)](#), regs. 1(1), 11

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- F43** Words in reg. 47(1) substituted (5.10.1999) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), 26(1), **Sch. 1 para. 1(xvi)**
- F44** Word in reg. 47(1) substituted (with effect in accordance with art. 1(2) of the amending S.I.) by [Tax Credits Up-rating Order 2002 \(S.I. 2002/829\)](#), arts. 1(1), **3(b)**
- F45** Reg. 47(2) inserted (11.4.1988) by [Family Credit \(General\) Amendment Regulations 1988 \(S.I. 1988/660\)](#), reg. 1, 12

Entitlement to family credit where income exceeds the applicable amount

48. The prescribed percentage for the purpose of section 21(3) of the Act (percentage of excess of income over applicable amount which is deducted from maximum [^{F46}working families' tax credit]) shall be [^{F47}55] per cent.

Textual Amendments

- F46** Words in reg. 48 substituted (5.10.1999) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), 26(1), **Sch. 1 para. 1(xvii)**
- F47** Word in reg. 48 substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), **10**

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