
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the following Regulations—

the Council Tax Benefit (General) Regulations 1992;

the Disability Working Allowance (General) Regulations 1991;

the Family Credit (General) Regulations 1987; and

the Housing Benefit (General) Regulations 1987;

so that where a claimant's income is calculated for the purpose of determining his entitlement to council tax benefit, disability working allowance, family credit or housing benefit and the claimant is—

- (a) a lone parent engaged in remunerative work;
- (b) a member of a couple both of whom are engaged in remunerative work; or
- (c) a member of a couple where one member is engaged in remunerative work and the other is incapacitated,

relevant child care charges incurred for providing care for any child of the family up to the age of 11 years may be deducted from any earnings which form part of the claimant's weekly income, subject to a maximum deduction for any family of up to £40 per week.

An assessment of the costs to business of applying these Regulations has been placed in the Libraries of both Houses of Parliament. Copies can be obtained by post from the -Department of Social Security, Room 09/03 Adelphi, 1–11 John Adam Street, London WC2N 6HT