
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made in consequence of provisions in the Tax Credits Act 1999 (c. 10) (“the Act”) which transfer functions relating to family credit and disability working allowance from the Secretary of State for Social Security to the Treasury and the Inland Revenue on 5th October 1999. The Act also makes provision for the renaming of family credit and disability working allowance as working families' tax credit and disabled person's tax credit respectively as from 5th October 1999.

The Regulations are made before the end of the period of six months beginning with the coming into force of the relevant provisions in the Act and are therefore exempted from the requirement in section 172(1) of the Social Security Administration Act 1992 (c. 5) to refer proposals to make these Regulations to the Social Security Advisory Committee and are made without reference to the Committee.

Regulation 1 provides for citation, commencement and interpretation.

Regulations 2 to 5 make amendments consequential on the renaming of family credit as working families' tax credit and of disability working allowance as disabled person's tax credit and provide for transitional arrangements consequential on the transfer.

Regulation 6 provides for the revocation of the Child Support (Compensation for Recipients of Family Credit and Disability Working Allowance) Regulations 1995 with a saving for awards of family credit and disability working allowance made before the transfer.

These Regulations do not impose a charge on business.