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STATUTORY INSTRUMENTS

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**2001 No. 1333**

**SOCIAL SECURITY, NORTHERN IRELAND  
TAXES, NORTHERN IRELAND**

**The Tax Credits (New Deal Consequential  
Amendments) (Northern Ireland) Regulations 2001**

|                               |         |                        |
|-------------------------------|---------|------------------------|
| <i>Made</i>                   | - - - - | <i>3rd April 2001</i>  |
| <i>Laid before Parliament</i> |         | <i>3rd April 2001</i>  |
| <i>Coming into force</i>      | - -     | <i>24th April 2001</i> |

The Treasury, in exercise of the powers conferred upon them by sections 122(1)(b) and (c), 132(3) and (4)(a), (b) and (c), 133(1) and (2)(d) and 171(1), (3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(1)</sup>, and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Tax Credits (New Deal Consequential Amendments) (Northern Ireland) Regulations 2001 and shall come into force on 24th April 2001.

**Interpretation**

2. In these Regulations—

“the Disability Working Allowance Regulations” means the Disability Working Allowance (General) Regulations (Northern Ireland) 1992<sup>(2)</sup>;

“the Family Credit Regulations” means the Family Credit (General) Regulations (Northern Ireland) 1987<sup>(3)</sup>.

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(1) 1992 c. 7. Section 122(1)(b) and (c) was amended by paragraphs 1 and 4(f) of Schedule 1 to the Tax Credits Act 1999 (c. 10). Section 133(1) is cited because of the meaning given to the word “prescribe”. Section 133(2)(d) was substituted by paragraph 18(3) of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995 (S.I.1995/2705 (N.I. 15)).

(2) S.R. 1992 No. 78.

(3) S.R. 1987 No. 463.

## **Amendments to the Disability Working Allowance Regulations and the Family Credit Regulations**

3. Amend the Disability Working Allowance Regulations and the Family Credit Regulations as follows.

### **Interpretation**

4. In regulation 2 of the Disability Working Allowance Regulations and regulation 2(1) of the Family Credit Regulations—

(a) after the definition of “premises”(4) insert the following definition—

““Preparation for Employment for 50 plus” means the programme known by that name and provided in pursuance of arrangements made under section 1 of the Employment and Training Act (Northern Ireland) 1950(5), being a programme lasting for up to 52 weeks for any one individual aged 50 years or over on the day that he or she first joined any such programme, and consisting for that individual of any one or more of the following elements, namely assistance in pursuing self-employed earner’s employment, education and training, work experience, assistance with job search, motivation and skills training;”;

(b) after the definition of “net profit” insert the following definition—

““New Deal option” means any of the employment programmes specified in regulation 75(1)(a) of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996(6) and the training scheme specified in regulation 75(1)(b)(ii) of those Regulations;”;

(c) after the definition of “self-employed earner” insert the following definition—

““self-employment route” means—

- (a) that part of the Employment Option of the New Deal which is specified in regulation 75(1)(a)(i)(bb) of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996; or
- (b) assistance in pursuing self-employed earner’s employment while participating in—
  - (i) the Preparation for Employment Programme specified in regulation 75(1)(a)(v) of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996; or
  - (ii) the Preparation for Employment Programme for 50 plus;”.

### **Remunerative work**

5.—(1) Amend regulation 6 of the Disability Working Allowance Regulations and regulation 4 of the Family Credit Regulations as follows.

(2) In paragraph (3)(7) after the notionally inserted sub-paragraph (d)(8) insert the following paragraph—

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(4) Definition inserted into the Family Credit Regulations by regulation 2(b) of S.R. 1988 No. 131.  
 (5) 1950 c. 29; section 1 was amended by Article 3 of the Employment and Training (Amendment) (Northern Ireland) Order 1988 (S.I. 1988/1087 (N.I. 10)) and Article 5 of the Industrial Training (Northern Ireland) Order 1990 (S.I. 1990/1200 (N.I. 8)).  
 (6) S.R. 1996 No. 198. Regulation 75 was substituted by regulation 8 of S.R. 1997 No. 541, and the substituted regulation was amended by S.R. 1998 No. 182 and 198, S.R. 2000 No. 197 and S.R. 2001 No. 151.  
 (7) Substituted by regulations 3(2)(a) and 4(2)(a) of S.R. 1994 No. 327.  
 (8) Deemed to have been inserted by regulation 5 of S.I. 2000/3133.

- “(da) he is participating in the Preparation for Employment Programme specified in regulation 75(1)(a)(v) of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996 or in the Preparation for Employment Programme for 50 plus;”.

### **Notional income**

**6.**—(1) Amend regulation 29 of the Disability Working Allowance Regulations and regulation 26 of the Family Credit Regulations as follows.

(2) In paragraph (3A)(9) after paragraph (ii) of sub-paragraph (c) insert the following paragraph—

- “(iia) in the Preparation for Employment Programme specified in regulation 75(1)(a)(v) of those Regulations or in the Preparation for Employment Programme for 50 plus; or”.

(3) In paragraph (4) for the notionally substituted words “Subject to paragraph (4A), where”(10) substitute “Subject to paragraphs (4A) and (4B), where”.

(4) In the notionally inserted paragraph (4A)(11) omit paragraph (i) of sub-paragraph (b).

(5) After the notionally inserted paragraph (4A) insert the following paragraph—

“(4B) Paragraph (4) shall not apply in a case where the service is performed in connection with the claimant’s participation in an employment or training programme in accordance with regulation 19(1)(q) of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996, other than where the service is performed in connection with the claimant’s participation in the Preparation for Employment Programme specified in regulation 75(1)(a)(v) of those Regulations or in the Preparation for Employment Programme for 50 plus.”.

### **Notional capital**

**7.**—(1) Amend regulation 37 of the Disability Working Allowance Regulations and regulation 34 of the Family Credit Regulations as follows.

(2) In paragraph (3A)(12) after paragraph (ii) of sub-paragraph (b) insert the following paragraph—

- “(iia) in the Preparation for Employment Programme specified in regulation 75(1)(a)(v) of those Regulations or in the Preparation for Employment Programme for 50 plus; or”.

### **Income to be disregarded**

**8.**—(1) Amend Schedule 3 to the Disability Working Allowance Regulations (“Schedule 3”) and Schedule 2 to the Family Credit Regulations (“Schedule 2”) as follows.

(2) For sub-paragraph (d) of paragraph 11 of Schedule 3 and of Schedule 2(13) substitute the following sub-paragraph—

- “(d) any child care expenses reimbursed to the claimant in respect of his participation in a New Deal option or in the Preparation for Employment Programme for 50 plus.”.

(3) For paragraph 57 of Schedule 3(14) and paragraph 59 of Schedule 2(15) substitute the following paragraph—

“Any mandatory top-up payment made to a person pursuant to section 1 of the Employment and Training Act (Northern Ireland) 1950 in respect of that person’s participation in—

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(9) Inserted by regulation 2(3)(b) of S.R. 1998 No. 326.

(10) Deemed to have been substituted by regulation 6(b)(i) of S.I. 2000/3133.

(11) Deemed to have been inserted by regulation 6(c) of S.I. 2000/3133.

(12) Inserted by regulation 3(2)(b) and (3)(a) and (b) of S.R. 1998 No. 326.

(13) Paragraph 11 was relevantly amended by regulation 17(7)(a) and (8)(c) and (d) of S.R. 1997 No. 541.

(14) Paragraph 57 was added by regulation 17(9) and (10)(d) of S.R. 1997 No. 541.

(15) Paragraph 59 was added by regulation 17(9) and (10)(c) of S.R. 1997 No. 541.

- (a) the self-employment route;
- (b) an employment programme specified in—
  - (i) regulation 75(1)(a)(ii) of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996 (Voluntary Sector Option of the New Deal);
  - (ii) regulation 75(1)(a)(iii) of those Regulations (Environmental Task Force Option of the New Deal); or
  - (iii) regulation 75(1)(a)(v) of those Regulations (Preparation for Employment Programme); or
- (c) the Preparation for Employment Programme for 50 plus.”.

**Capital to be disregarded**

9.—(1) Amend Schedule 4 to the Disability Working Allowance Regulations (“Schedule 4”) and Schedule 3 to the Family Credit Regulations (“Schedule 3”) as follows.

(2) For paragraph 51 of Schedule 4(16) and paragraph 52 of Schedule 3(17) substitute the following paragraph—

“Any mandatory top-up payment made to a person pursuant to section 1 of the Employment and Training Act (Northern Ireland) 1950 in respect of that person’s participation in—

- (a) the self-employment route;
- (b) an employment programme specified in—
  - (i) regulation 75(1)(a)(ii) of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996 (Voluntary Sector Option of the New Deal);
  - (ii) regulation 75(1)(a)(iii) of those Regulations (Environmental Task Force Option of the New Deal); or
  - (iii) regulation 75(1)(a)(v) of those Regulations (Preparation for Employment Programme); or
- (c) the Preparation for Employment Programme for 50 plus,  
but only for the period of 52 weeks from the date of receipt of the payment.”.

*Dave Clelland*

*Greg Pope*

Two of the Lords Commissioners of Her Majesty’s Treasury

3rd April 2001

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(16) Paragraph 51 was added by regulation 5(11) and (12)(d) of S.R. 1998 No. 182.

(17) Paragraph 52 of Schedule 3 was added by regulation 5(11) and (12)(c) of S.R. 1998 No. 182.

## EXPLANATORY NOTE

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

These Regulations amend the Family Credit (General) Regulations (Northern Ireland) 1987 ([S.R. 1987 No. 463](#)) and the Disability Working Allowance (General) Regulations (Northern Ireland) 1992 ([S.R. 1992 No. 78](#)). The amendments are in consequence of the introduction by the Government from April 2001 of two new employment programmes known as the “Preparation for Employment Programme” (for persons aged between 25 and 50 years) and the “Preparation for Employment Programme for 50 plus” (for persons aged over 50).