

**2001 No. 3454**

**SOCIAL SECURITY  
TAXES**

**The Tax Credits (Miscellaneous Amendments No. 9)  
Regulations 2001**

*Made - - - - - 22nd October 2001*  
*Laid before Parliament 23rd October 2001*  
*Coming into force - - 13th November 2001*

The Treasury, in exercise of the powers conferred upon them by sections 136(5)(b) and (c), 137(1) and 175(1) of the Social Security Contributions and Benefits Act 1992(a), and section 2(1)(a) and (4) of, and paragraphs 1(g) and 20(a) of Schedule 2 to, the Tax Credits Act 1999(b), hereby make the following Regulations.

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Tax Credits (Miscellaneous Amendments No.9) Regulations 2001 and shall come into force on 13th November 2001.

(2) These Regulations shall have effect in relation to award periods commencing on or after 13th November 2001.

**Interpretation**

2. In these Regulations—

“award periods” means award periods of disabled person’s tax credit or, as the case may be, working families’ tax credit;

“the Disability Working Allowance Regulations” means the Disability Working Allowance (General) Regulations 1991(c);

“the Family Credit Regulations” means the Family Credit (General) Regulations 1987(d).

**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.

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(a) 1992 c. 4. Section 137(1) is cited because of the meaning it ascribes to the word “prescribed”.  
(b) 1999 c. 10.  
(c) S.I.1991/2887.  
(d) S.I. 1987/1973.

### **Income treated as capital**

4. In regulation 34(4) of the Disability Working Allowance Regulations and regulation 31(4) of the Family Credit Regulations(a) after “paragraph 1,” insert “1A,”.(b)

### **Capital to be disregarded**

5.—(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) Add as paragraph 68 of Schedule 4 and paragraph 69 of Schedule 3(c) the following paragraph—

“(1) Where a payment has been made to the claimant or his partner by, or on behalf of, a government of a country outside the United Kingdom, either from its own resources or with contributions from any other organisation, by way of compensation for a victim of National Socialism, the amount of that payment.

(2) In sub-paragraph (1) the reference to a victim of National Socialism is a reference to a person who was required to work as a slave or forced labourer for National Socialists or their sympathisers during the Second World War, or suffered property loss, or suffered injury, or is the parent of a child who died, at the hands of National Socialists or their sympathisers during the Second World War.”.

*Nick Ainger  
John Heppell*

22nd October 2001

Two of the Lords Commissioners of Her Majesty’s Treasury

### **EXPLANATORY NOTE**

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

These Regulations amend the Disability Working Allowance (General) Regulations 1991 (S.I. 1991/2887) and the Family Credit (General) Regulations 1987 (S.I. 1987/1973).

Regulation 4 amends regulation 34(4) of the Disability Working Allowance Regulations and regulation 31(4) of the Family Credit Regulations, which provide that subject to certain exceptions, income derived from capital shall be treated as capital for the purposes of calculating a claimant’s entitlement to disabled person’s tax credit or working families’ tax credit. The amendment adds to the list of exceptions income derived from a dwelling which the claimant intends in due course to occupy as his home but which he currently does not occupy due to living in job-related accommodation.

Regulation 5 adds to the list of capital to be disregarded in calculating a claimant’s capital for the purposes of ascertaining his entitlement to disabled person’s tax credit or working families’ tax credit payments made for victims of National Socialism during the Second World War.

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(a) Regulation 31(4) was amended by regulation 9 of S.I. 1988/1970.

(b) Paragraph 1A of Schedule 4 to the Disability Working Allowance Regulations was inserted by regulation 4 of S.I. 2001/3085 and paragraph 1A of Schedule 3 to the Family Credit Regulations was inserted by regulation 5 of S.I. 2001/3085.

(c) Paragraph 67 of Schedule 4 and paragraph 68 of Schedule 3 were added by S.I. 2001/2220.

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