
STATUTORY INSTRUMENTS

2001 No. 892

**The Tax Credits (Miscellaneous
Amendments No. 3) Regulations 2001**

Amendments to the Disability Working Allowance Regulations

9.—(1) Amend regulation 51A of the Disability Working Allowance Regulations⁽¹⁾ as follows.

(2) After paragraph (2) insert the following paragraph—

“(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—

(a) paragraph (5)(c) of regulation 6 (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

(b) 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.”.

(3) In paragraph (2A)⁽²⁾ after sub-paragraph (c) add the following sub-paragraph—

“(d) where paragraph (2ZA) applies, in the definition of “relevant childcare charges” the 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.”.

(1) Regulation 51A was inserted as regulation 15A by regulation 3(4) of S.I.1994/1924, and the inserted regulation was renumbered as regulation 51A by regulation 17 of S.I. 1999/2487.
(2) Paragraph (2A) was inserted by regulation 7 of S.I. 1996/2545 and amended by regulation 5 of S.I. 1999/714 and regulation 19(2) of S.I. 1999/2487.