
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Disability Working Allowance (General) Regulations (Northern Ireland) 1992 (S.R. 1992 No. 78) (“the Disability Working Allowance Regulations”) and the Family Credit (General) Regulations (Northern Ireland) 1987 (S.R. 1987 No. 463) (“the Family Credit Regulations”). The amendments enable a person to claim, with effect from 4th April 2001, working families' tax credit or disabled person's tax credit in respect of a newly born or adopted child, or a surrogate child.

Regulation 1 provides for citation, commencement and effect, and regulation 2 for interpretation.

Regulation 3 inserts definitions in regulation 2 of the Disability Working Allowance Regulations.

Regulation 4 amends regulation 6 of the Disability Working Allowance Regulations so as to ensure that, subject to certain conditions, a woman who is on maternity leave is treated as engaged in remunerative work for the purposes of disabled person's tax credit.

Regulations 5 and 7 amend regulations 16 and 22 of the Disability Working Allowance Regulations so as to provide that payments made by an employer to an employee to supplement statutory maternity payments to the employee are taken into account for the purposes of computing the amount of disabled person's tax credit to be paid to the employee.

Regulations 6 and 8 amend regulations 21 and 24 of the Disability Working Allowance Regulations and provide that maternity allowance paid to an employed or self-employed earner, and statutory maternity pay paid to an employed earner, are not to be treated as earnings for the purposes of disabled persons' tax credit.

Regulation 9 amends regulation 51A of the Disability Working Allowance Regulations so as to enable, subject to certain conditions, a person who is caring for a newly born child, or a recently adopted child or young person, or a surrogate child, to receive assistance in meeting childcare costs.

Regulation 10 inserts a new regulation 54A in the Disability Working Allowance Regulations so as to provide that an existing award of disabled persons's tax credit is terminated if the claimant or partner elects to surrender it following the birth of a child, the adoption of a child or young person or the granting of a parental order for a surrogate child.

Regulations 11 to 18 make similar amendments to the Family Credit Regulations for the purposes of working families' tax credit as those made by regulations 3 to 10 in relation to disabled person's tax credit.

Regulation 19 amends regulation 6 of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987 so as to ensure that a claim which supersedes a claim that is terminated by virtue of either of the regulations inserted by regulations 10 and 18 of these Regulations may still be made within one month of notification of intention to make a claim, notwithstanding that it is a renewal claim.