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## EXPLANATORY NOTE

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

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

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

Regulations 3 and 4 amend, with effect from 6th August 2002, amounts to be disregarded in calculating a student's income for the purposes of determining his entitlement to working families' tax credit or disabled person's tax credit.

Regulation 5 enables persons receiving the higher rate of attendance allowance to receive, with effect from 4th June 2002, the enhanced disability credit introduced in April 2001 by S.I. 2001/367.

Regulation 6 amends, with effect from 4th June 2002, the adult credit figures for working families' tax credit and disabled person's tax credit.