
STATUTORY INSTRUMENTS

2002 No. 2402

SOCIAL SECURITY

**The Income-related Benefits and Jobseeker's
Allowance (Working Tax Credit and Child
Tax Credit) (Amendment) Regulations 2002**

Made - - - - 19th September 2002

Laid before Parliament 27th September 2002

*Coming into force in accordance with regulations 1 (2)
to (6)*

The Secretary of State for Work and Pensions, in exercise of the powers conferred upon him by sections 123(1)(a), (d) and (e), 135(1), 136(3), (4) and (5)(a) and (b), 137(1)^{M1} and (2)(m) and 175(1) and (3) to (5) of the Social Security Contributions and Benefits Act 1992^{M2} and sections 12(2), (3) and (4)(b), 35(1), 36(2) and (4) of, and paragraph 13 of Schedule 1 to, the Jobseekers Act 1995^{M3} and of all other powers enabling him in that behalf, after consultation in respect of these Regulations relating to housing benefit and council tax benefit with organisations appearing to him to be representative of the authorities concerned^{M4} by this Instrument, which contains only regulations which are consequential upon sections 1(1) and (3)(d) and 60 of, and Schedule 6 to the Tax Credits Act 2002^{M5} and which is made before the end of the period of six months beginning with the coming into force of those provisions of that Act^{M6}, hereby makes the following Regulations:

Marginal Citations

M1 Section 137(1) is an interpretation provision and is cited because of the meaning given to the words “family” and “prescribed”.

M2 1992 c. 4.

M3 1995 c. 18. Section 35(1) is an interpretation provision and is cited because of the meaning given to the words “family” and “prescribed”.

M4 See section 176(1)(a) of the Social Security Administration Act 1992.

M5 2002 c. 21.

M6 See section 173(5)(b) of the Social Security Administration Act 1992.

Citation, commencement and interpretation **U.K.**

1.—(1) These Regulations may be cited as the Income-related Benefits and Jobseeker's Allowance (Working Tax Credit and Child Tax Credit) (Amendment) Regulations 2002.

Changes to legislation: There are currently no known outstanding effects for the The Income-related Benefits and Jobseeker’s Allowance (Working Tax Credit and Child Tax Credit) (Amendment) Regulations 2002. (See end of Document for details)

(2) This regulation, regulation 2 and Schedule 1 shall have effect in relation to any particular claimant for income support from the first day of the first benefit week to commence for that claimant on or after 6th April 2003 and in this paragraph “benefit week” and “claimant” have the same meaning as in regulation 2(1) of the Income Support Regulations.

(3) This regulation, regulation 3 and Schedule 2 shall have effect in relation to any particular claimant for a jobseeker’s allowance from the first day of the first benefit week to commence for that claimant on or after 6th April 2003 and in this paragraph “benefit week” has the same meaning as in regulation 1(3) of the Jobseeker’s Allowance Regulations.

^{F1}(4)

^{F1}(5)

^{F2}(6)

(7) In these Regulations—

^{F3} ...

^{M7}

“the Income Support Regulations” means the Income Support (General) Regulations 1987 ^{M8}, and

“the Jobseeker’s Allowance Regulations” means the Jobseeker’s Allowance Regulations 1996 ^{M9}.

Textual Amendments	
F1	Reg. 1(4)(5) revoked (6.3.2006) by The Housing Benefit and Council Tax Benefit (Consequential Provisions) Regulations 2006 (S.I. 2006/217) , reg. 1(1), Sch. 1 (with regs. 2, 3, Sch. 3, Sch. 4)
F2	Reg. 1(6) revoked (6.3.2006) by The Housing Benefit and Council Tax Benefit (Consequential Provisions) Regulations 2006 (S.I. 2006/217) , reg. 1(1), Sch. 1 (with regs. 2, 3, Sch. 3, Sch. 4)
F3	Words in reg. 1(7) revoked (6.3.2006) by The Housing Benefit and Council Tax Benefit (Consequential Provisions) Regulations 2006 (S.I. 2006/217) , reg. 1(1), Sch. 1 (with regs. 2, 3, Sch. 3, Sch. 4)
Marginal Citations	
M7	S.I. 1987/1971 .
M8	S.I. 1987/1967 .
M9	S.I. 1996/207 .

Amendment of the Income Support Regulations **U.K.**

2. The Income Support Regulations shall be amended in accordance with Schedule 1 and references in that Schedule to regulations and Schedules are to regulations of and Schedules to those Regulations.

Amendment of the Jobseeker’s Allowance Regulations **U.K.**

3. The Jobseeker’s Allowance Regulations shall be amended in accordance with Schedule 2 and references in that Schedule to regulations and Schedules are to regulations of and Schedules to those Regulations.

Amendment of the Council Tax Benefit Regulations **U.K.**

^{F4}4.

Textual Amendments

F4 Reg. 4 revoked (6.3.2006) by [The Housing Benefit and Council Tax Benefit \(Consequential Provisions\) Regulations 2006 \(S.I. 2006/217\)](#), reg. 1(1), **Sch. 1** (with regs. 2, 3, Sch. 3, Sch. 4)

Amendment of the Housing Benefit Regulations **U.K.**

^{F5}5.

Textual Amendments

F5 Reg. 5 revoked (6.3.2006) by [The Housing Benefit and Council Tax Benefit \(Consequential Provisions\) Regulations 2006 \(S.I. 2006/217\)](#), reg. 1(1), **Sch. 1** (with regs. 2, 3, Sch. 3, Sch. 4)

Signed by authority of the Secretary of State for Work and Pensions.

N. Brown
Minister of State,
Department for Work and Pensions

Changes to legislation: There are currently no known outstanding effects for the *The Income-related Benefits and Jobseeker’s Allowance (Working Tax Credit and Child Tax Credit) (Amendment) Regulations 2002*. (See end of Document for details)

SCHEDULE 1 **U.K.**

Regulation 2

Amendments to the Income Support Regulations

- 1. In regulation 2(1) (interpretation) ^{M10}—
 - (a) after the definition of “board and lodging accommodation” there shall be inserted—
““child tax credit” means a child tax credit under section 8 of the Tax Credits Act 2002;”;
 - (b) after the definition of “welfare to work beneficiary” there shall be inserted—
““working tax credit” means a working tax credit under section 10 of the Tax Credits Act 2002;”;
 - (c) the definitions of “disabled person’s tax credit” and “working families’ tax credit” shall be omitted.

Marginal Citations
M10 The relevant amending instruments are [S.I. 1988/2022](#), 1998/2231 and 1999/2566.

- 2. In regulation 14 ^{M11} (persons of a prescribed description) after paragraph (2) there shall be added the following paragraph—

“(3) A person of a prescribed description for the purposes of section 137(1) of the Contributions and Benefits Act as it applies to income support (definition of family) includes a child or young person in respect of whom section 145A ^{M12} of that Act applies for the purposes of entitlement to child benefit but only for the period prescribed under section 145A(1) of that Act.”.

Marginal Citations
M11 The relevant amending instruments are [S.I. 1988/1445](#) and 2001/3070.
M12 [Section 145A](#) is inserted by section 55 of the [Tax Credits Act 2002 \(c. 21\)](#).

- 3. In regulation 15(1) ^{M13} (circumstances in which a person is to be treated as responsible or not responsible for another) at the end there shall be added “ and this includes a child or young person to whom paragraph (3) of regulation 14 applies. ”.

Marginal Citations
M13 The relevant amending instrument is [S.I. 1993/2119](#).

- 4. In regulation 31 ^{M14} (date on which income is treated as paid) for paragraph (3) there shall be substituted—

“(3) Where an award of working tax credit or child tax credit does not commence on the first day of a benefit week, it shall be treated as paid on the first day of the benefit week that follows the date of the award.”.

Marginal Citations
M14 The relevant amending instrument is [S.I. 2000/681](#).

^{F6}5.

Changes to legislation: There are currently no known outstanding effects for the *The Income-related Benefits and Jobseeker's Allowance (Working Tax Credit and Child Tax Credit) (Amendment) Regulations 2002*. (See end of Document for details)

Textual Amendments

- F6** Sch. 1 para. 5 omitted (1.4.2003) by virtue of [Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) Regulations 2003 \(S.I. 2003/455\)](#), reg. 1(10)(b), [Sch. 4 para. 5](#)

SCHEDULE 2 **U.K.**

Regulation 3

Amendments to the Jobseeker's Allowance Regulations

1. In regulation 1(3) (interpretation) ^{M15}—
 - (a) after the definition of “board and lodging accommodation” there shall be inserted—
““child tax credit” means a child tax credit under section 8 of the Tax Credits Act 2002;”;
 - (b) after the definition of “welfare to work beneficiary” there shall be inserted—
““working tax credit” means a working tax credit under section 10 of the Tax Credits Act 2002;”and
 - (c) the definitions of “disabled person’s tax credit” and “working families’ tax credit” shall be omitted.

Marginal Citations

- M15** The relevant amending instruments are [S.I. 1998/2231](#) and [1999/2566](#).

2. In regulation 76 ^{M16} (persons of a prescribed description) after paragraph (2) there shall be added the following paragraph—

“(3) A person of a prescribed description for the purposes of the definition of “family” in section 35(1) of the Act includes a child or young person in respect of whom section 145A of the Benefits Act applies for the purposes of entitlement to child benefit but only for the period prescribed under section 145A(1) of that Act.”.

Marginal Citations

- M16** The relevant amending instrument is [S.I. 2001/3070](#).

3. In regulation 77(1) (circumstances in which a person is to be treated as responsible or not responsible for another) at the end there shall be added “ and this includes a child or young person to whom paragraph (3) of regulation 76 applies. ”.

4. For regulation 96(3) ^{M17} (date on which income is treated as paid) there shall be substituted—
“(3) Where an award of working tax credit or child tax credit does not commence on the first day of a benefit week, it shall be treated as paid on the first day of the benefit week that follows the date of the award.”.

Marginal Citations

- M17** The relevant amending instrument is [S.I. 2000/681](#).

Changes to legislation: There are currently no known outstanding effects for the The Income-related Benefits and Jobseeker’s Allowance (Working Tax Credit and Child Tax Credit) (Amendment) Regulations 2002. (See end of Document for details)

^{F7}5.

.....

Textual Amendments

F7 Sch. 2 para. 5 omitted (1.4.2003) by virtue of [Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) Regulations 2003 \(S.I. 2003/455\)](#), reg. 1(10)(b), **Sch. 4 para. 5**

^{F8}SCHEDULE 3 **U.K.**

Regulation 4

.....

.....

Textual Amendments

F8 Sch. 3 revoked (6.3.2006) by [The Housing Benefit and Council Tax Benefit \(Consequential Provisions\) Regulations 2006 \(S.I. 2006/217\)](#), reg. 1(1), **Sch. 1** (with regs. 2, 3, Sch. 3, Sch. 4)

^{F9}SCHEDULE 4 **U.K.**

Regulation 5

.....

.....

Textual Amendments

F9 Sch. 4 revoked (6.3.2006) by [The Housing Benefit and Council Tax Benefit \(Consequential Provisions\) Regulations 2006 \(S.I. 2006/217\)](#), reg. 1(1), **Sch. 1** (with regs. 2, 3, Sch. 3, Sch. 4)

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income Support (General) Regulations 1987 (S.I. 1987/1967) (Schedule 1 to these Regulations), the Jobseeker’s Allowance Regulations 1996 (S.I. 1996/207) (Schedule 2 to these Regulations), the Council Tax Benefit (General) Regulations (S.I. 1992/1814) (Schedule 3 to these Regulations) and the Housing Benefit (General) Regulations (S.I. 1987/1971) (Schedule 4 to these Regulations) referred to in this note as “the amended Regulations”. They make provision to the amended Regulations in connection with the introduction of child tax credit and working tax credit by the Tax Credits Act 2002 (“the 2002 Act”).

The amendments remove references in the amended Regulations to working families’ tax credit and disabled person’s tax credit, which are abolished by section 1 of the 2002 Act, and include references to child tax credit and working tax credit created by that Act. They make provision for treating the date on which the tax credits are to be paid in income support and jobseeker’s

Changes to legislation: *There are currently no known outstanding effects for the The Income-related Benefits and Jobseeker's Allowance (Working Tax Credit and Child Tax Credit) (Amendment) Regulations 2002. (See end of Document for details)*

allowance and for additional income disregards in all the amended Regulations which are connected with the introduction of the tax credits.

The amendments also make provision in connection with the extended entitlement to child benefit following the death of a child introduced by section 55 of the 2002 Act and make other changes consequential upon, and relating to, the 2002 Act.

These Regulations do not impose a charge on business.

Changes to legislation:

There are currently no known outstanding effects for the The Income-related Benefits and Jobseeker's Allowance (Working Tax Credit and Child Tax Credit) (Amendment) Regulations 2002.