
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 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.