
STATUTORY INSTRUMENTS

2002 No. 524

**SOCIAL SECURITY, NORTHERN IRELAND
TAXES, NORTHERN IRELAND**

**The Tax Credits (Miscellaneous Amendments)
(Northern Ireland) Regulations 2002**

<i>Made</i>	- - - -	<i>7th March 2002</i>
<i>Laid before Parliament</i>		<i>8th March 2002</i>
<i>Coming into force</i>	- -	<i>2nd April 2002</i>

The Treasury, in exercise of the powers conferred upon them by sections 122(1)(b) and (c), 132(4)(b), 133(1) and 171(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(1), and section 2(1)(a) of, and paragraphs 3(b) and (g) and 22(a) of Schedule 2 to, the Tax Credits Act 1999(2), and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Tax Credits (Miscellaneous Amendments) (Northern Ireland) Regulations 2002 and shall come into force on 2nd April 2002.

(2) These Regulations shall have effect in relation to award periods commencing on or after 2nd April 2002.

Interpretation

2. In these Regulations—

“award periods” means award periods of disabled person’s tax credit or, as the case may be, working families’ tax credit;

“the Disability Working Allowance Regulations” means the Disability Working Allowance (General) Regulations (Northern Ireland) 1992(3);

(1) 1992 c. 7. Section 122(1)(b) and (c) was amended by paragraph 4(f) of Schedule 1 to the Tax Credits Act 1999 (c. 10). Section 133(1) is cited because of the meaning it ascribes to the word “prescribed”.
(2) 1999 c. 10.
(3) S.R. 1992 No. 78.

“the Family Credit Regulations” means the Family Credit (General) Regulations (Northern Ireland) 1987⁽⁴⁾.

Sums to be disregarded in the calculation of income other than earnings

3. Amend Schedule 3 to the Disability Working Allowance Regulations (“Schedule 3”) and Schedule 2 to the Family Credit Regulations (“Schedule 2”) as follows.

4. In paragraph 14 of Schedule 3 and paragraph 14 of Schedule 2⁽⁵⁾—

(a) in sub-paragraph (b) after the words “war widow's” insert “or war widower's”;

(b) in sub-paragraph (c) after the word “widow” insert “or widower”.

5. In paragraphs 51, 52 and 53(1)(b) of Schedule 3 and paragraphs 53, 54 and 55(1)(b) of Schedule 2⁽⁶⁾ after the word “widows” insert “or widowers”.

6. In paragraph 53(1)(a) of Schedule 3 and paragraph 55(1)(a) of Schedule 2 after the word “widow” insert “or widower”.

Graham Stringer

Tony McNulty

Two of the Lords Commissioners of Her Majesty’s Treasury

7th March 2002

(4) S.R. 1987 No. 463.

(5) Paragraph 14 of Schedule 3 and paragraph 14 of Schedule 2 were substituted by S.R. 1995 No. 410 and amended by S.R. 1995 No. 481.

(6) These paragraphs of Schedule 3 and Schedule 2 were added by S.R. 1994 No. 327.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend Schedule 3 to the Disability Working Allowance (General) Regulations (Northern Ireland) 1992 (“Schedule 3”) and Schedule 2 to the Family Credit (General) Regulations (Northern Ireland) 1987 (“Schedule 2”) which list sums to be disregarded in calculating income other than earnings for the purposes of determining entitlement to working families' tax credit or disabled person's tax credit. The amendments extend the paragraphs in Schedule 3 and Schedule 2 which provide for armed forces pensions for widows to be disregarded so that they also cover corresponding pensions for widowers.