
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Disability Working Allowance (General) Regulations 1991 (“the Disability Working Allowance Regulations”) and the Family Credit (General) Regulations 1987 (“the Family Credit Regulations”) with effect in relation to award periods of working families' tax credit and disabled person's tax credit commencing on or after 2nd April 2002.

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

Regulation 3 extends the definition of “relevant childcare charges” in regulation 51A of the Disability Working Allowance Regulations and regulation 46A of the Family Credit Regulations so as to include care service consisting of child minding and day care of children which is registered under the Regulation of Care (Scotland) Act 2001.

Regulations 4 to 7 amend Schedule 3 to the Disability Working Allowance Regulations and Schedule 2 to the Family Credit Regulations (sums to be disregarded in the calculation of 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 those Schedules providing for armed forces pensions for widows to be disregarded so that they also cover corresponding pensions for widowers.