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## EXPLANATORY NOTE

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

These Regulations amend the Disability Working Allowance (General) Regulations 1991 (S.I.1991/2887) and the Family Credit (General) Regulations 1987 (S.I. 1987/1973) (“the principal Regulations”). Apart from the correction of a drafting error, the amendments are consequential on the Employment Act 2002 (c. 22) which introduced paternity leave and statutory paternity pay.

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

Regulations 3 and 8 insert definitions of “paternity leave” and “statutory paternity pay” in the principal Regulations.

Regulations 4 and 9 ensure that fathers are treated as being in remunerative work for the purposes of entitlement to working families’ tax credit or disabled person’s tax credit if they are on paternity leave at the date of the claim to the tax credit and, prior to going on paternity leave, they were working 16 hours or more per week.

Regulations 5, 7, 10 and 12 provide that statutory paternity pay is to be disregarded in calculating the earnings or other income of the claimant for the purposes of working families’ tax credit or disabled person’s tax credit.

Regulations 6 and 11(3) provide that a father on paternity leave is only entitled to assistance with child care costs if, immediately prior to the birth of the child, he was paying or had incurred the costs of eligible childcare for another child or children of the family.

Regulation 11(2) corrects a drafting error in regulation 46A of the Family Credit Regulations.