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STATUTORY INSTRUMENTS

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**2003 No. 455**

**The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003**

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003 and this regulation shall come into force on 1st April 2003.

(2) Subject to paragraph (5), in a case where a claimant for income support—

- (a) has a child or young person who is a member of his family for the purposes of his claim for income support, and
- (b) is awarded, or his partner is awarded, a child tax credit for a period beginning before 6th April 2004,

regulation 7 shall have effect from the first day of the first benefit week to commence for that claimant on or after the day from which that award of child tax credit begins and regulation 2 and Schedule 1 shall have effect from the first day of the first benefit week to commence for that claimant on or after 6th April 2004.

(3) Subject to [<sup>F1</sup>paragraphs (4A) to (5)], in a case where a claimant for income support—

- (a) has a child or young person who is a member of his family for the purposes of his claim for income support, and
- (b) has not been awarded, or his partner has not been awarded, a child tax credit for a period beginning before 6th April 2004,

regulations 2 and 7 and Schedule 1 shall have effect from the first day of the first benefit week to commence for that claimant on or after the day on which his, or his partner's, award of child tax credit begins.

(4) Subject to [<sup>F2</sup>paragraphs (4A) to (5)], in a case where paragraph (2)(a) or (3)(a) does not apply to a claimant for income support, regulation 2 and Schedule 1 shall have effect from the first day of the first benefit week to commence for that claimant on or after 6th April 2004.

[<sup>F3</sup>(4A) In the case of a person who makes a claim for income support on or after 8th September 2005, regulation 2 and Schedule 1 shall have effect from the date that claim is made.

(4B) Subject to paragraph (4C), in the case of a claimant for income support who applies on or after 8th September 2005 for an amount to be included in his applicable amount in respect of a child or young person, regulation 2 and Schedule 1 shall have effect from the date of that application.

(4C) Paragraph (4B) shall not apply to a claimant for income support who already has an amount included in his applicable amount in respect of a child or young person on the date he makes the application referred to in that paragraph.]

(5) The provisions in—

- (a) paragraphs 10(b) and (c), 20(b), 23(a) and 24(a) of Schedule 1 and regulation 2 insofar as it relates to those paragraphs shall have effect in relation to any particular claimant for

income support from the first day of the first benefit week to commence for the claimant on or after 7th April 2003;

(b) paragraph 19 of Schedule 1 and regulation 2 insofar as it relates to that paragraph shall come into force on 7th April 2003.

(6) Subject to paragraph (9), in a case where a claimant for a jobseeker's allowance—

(a) has a child or young person who is a member of his family for the purposes of his claim for jobseeker's allowance, and

(b) is awarded, or his partner is awarded, a child tax credit for a period beginning before 6th April 2004,

regulation 8 shall have effect from the first day of the first benefit week to commence for that claimant on or after the day from which that award of child tax credit begins and regulation 3 and Schedule 2 shall have effect from the first day of the first benefit week to commence for that claimant on or after 6th April 2004.

(7) Subject to [<sup>F4</sup>paragraphs (8A) to (9)], in a case where a claimant for a jobseeker's allowance—

(a) has a child or young person who is a member of his family for the purposes of his claim for jobseeker's allowance, and

(b) has not been awarded, or his partner has not been awarded, a child tax credit for a period beginning before 6th April 2004,

regulations 3 and 8 and Schedule 2 shall have effect from the first day of the first benefit week to commence for that claimant on or after the day on which his, or his partner's, award of child tax credit begins.

(8) Subject to [<sup>F5c</sup>paragraphs (8A) to (9)], in a case where paragraph (6)(a) or (7)(a) does not apply to a claimant for jobseeker's allowance, regulation 3 and Schedule 2 shall have effect from the first day of the first benefit week to commence for that claimant on or after 6th April 2004.

[<sup>F6</sup>(8A) In the case of a person who makes a claim for a jobseeker's allowance on or after 8th September 2005, regulation 3 and Schedule 2 shall have effect from the date that claim is made.

(8B) Subject to paragraph (8C), in the case of a claimant for a jobseeker's allowance who applies on or after 8th September 2005 for an amount to be included in his applicable amount in respect of a child or young person, regulation 3 and Schedule 2 shall have effect from the date of that application.

(8C) Paragraph (8B) shall not apply to a claimant for a jobseeker's allowance who already has an amount included in his applicable amount in respect of a child or young person on the date he makes the application referred to in that paragraph.]

(9) Paragraphs 10(b), 20(b) and (e), 23(a) and 24(a) of Schedule 2 and regulation 3 insofar as it relates to those paragraphs shall have effect in relation to any particular claimant for jobseeker's allowance from the first day of the first benefit week to commence for the claimant on or after 7th April 2003.

(10) The provisions in –

(a) paragraph 6 of Schedule 4 and regulation 6 insofar as it relates to that paragraph shall come into force on 1st April 2003 immediately before the coming into force of paragraph 5 of Schedule 3 and paragraph 5 of Schedule 4 to the Income-related Benefits and Jobseeker's Allowance (Working Tax Credit and Child Tax Credit)(Amendment) Regulations 2002<sup>M1</sup>;

(b) paragraph 5 of Schedule 4 and regulation 6 insofar as it relates to that paragraph shall come into force on 1st April 2003, and

(c) the remaining paragraphs of Schedule 4 and regulation 6 insofar as it relates to those paragraphs and regulations 4 and 5 and Schedule 3 shall come into force on 7th April 2003.

(11) In paragraphs (2) to (5) and regulation 7, the expressions “benefit week”, “claimant” and “partner” have the same meaning as in regulation 2(1)<sup>M2</sup> of the Income Support Regulations and in paragraphs (6) to (9) and regulation 8, the expressions “benefit week” and “partner” have the same meaning as in regulation 1(3)<sup>M3</sup> of the Jobseeker’s Allowance Regulations.

(12) In these Regulations—

F7  
...

F7  
...

“the Income Support Regulations” means the Income Support (General) Regulations 1987<sup>M4</sup>; and

“the Jobseeker’s Allowance Regulations” means the Jobseeker’s Allowance Regulations 1996<sup>M5</sup>.

#### Textual Amendments

- F1** Words in reg. 1(3) substituted (8.9.2005) by [Social Security \(Tax Credits\) Amendment Regulations 2005 \(S.I. 2005/2294\)](#), regs. 1, **2(2)(a)**
- F2** Words in reg. 1(4) substituted (8.9.2005) by [Social Security \(Tax Credits\) Amendment Regulations 2005 \(S.I. 2005/2294\)](#), regs. 1, **2(2)(a)**
- F3** Reg. 1(4A) to (4C) inserted (8.9.2005) by [Social Security \(Tax Credits\) Amendment Regulations 2005 \(S.I. 2005/2294\)](#), regs. 1, **2(2)(b)**
- F4** Words in reg. 1(7) substituted (8.9.2005) by [Social Security \(Tax Credits\) Amendment Regulations 2005 \(S.I. 2005/2294\)](#), regs. 1, **2(2)(c)**
- F5** Words in reg. 1(8) substituted (8.9.2005) by [Social Security \(Tax Credits\) Amendment Regulations 2005 \(S.I. 2005/2294\)](#), regs. 1, **2(2)(c)**
- F6** Reg. 1(8A) to (8C) inserted (8.9.2005) by [Social Security \(Tax Credits\) Amendment Regulations 2005 \(S.I. 2005/2294\)](#), regs. 1, **2(2)(d)**
- F7** Words in reg. 1(12) 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. 23Sch. 3Sch. 4)

#### Marginal Citations

- M1** [S.I. 2002/2402](#).
- M2** The relevant amending instrument is [S.I. 1988/1445](#).
- M3** The relevant amending instruments are [S.I. 1996/1517](#) and [1996/2538](#).
- M4** [S.I. 1987/1967](#).
- M5** [S.I. 1996/207](#).

### Amendment of the Income Support Regulations

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.

#### Modifications etc. (not altering text)

- C1** [Reg. 2](#) modified (6.4.2017) by [The Social Security \(Restrictions on Amounts for Children and Qualifying Young Persons\) Amendment Regulations 2017 \(S.I. 2017/376\)](#), regs. 1, **5(1)**

*Changes to legislation: There are currently no known outstanding effects for the The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003. (See end of Document for details)*

**Commencement Information**

**I1** [Reg. 2](#) coming in to force and having effect in accordance with {reg. 1(1)-(5)}

**Amendment of the Jobseeker’s Allowance Regulations**

**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.

**Modifications etc. (not altering text)**

**C2** [Reg. 3](#) modified (6.4.2017) by [The Social Security \(Restrictions on Amounts for Children and Qualifying Young Persons\) Amendment Regulations 2017 \(S.I. 2017/376\)](#), regs. 1, **6(1)**

**Commencement Information**

**I2** [Reg. 3](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(9)}

**Amendment of the Housing Benefit Regulations**

<sup>F8</sup>**4.** . . . . .

**Textual Amendments**

**F8** [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. 23Sch. 3Sch. 4)

**Amendment of the Council Tax Benefit Regulations**

<sup>F8</sup>**5.** . . . . .

**Textual Amendments**

**F8** [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. 23Sch. 3Sch. 4)

**Other miscellaneous consequential amendments**

**6.** The consequential amendments to the regulations specified in Schedule 4 shall have effect.

**Commencement Information**

**I3** [Reg. 6](#) coming into force in accordance with {reg. 1(10)}

**Income Support – transitional arrangements**

**7.—(1)** [<sup>F9</sup>Subject to paragraph (2) and regulation 31(3) of the Income Support Regulations,]in the case of a claimant for income support who makes a claim, or whose partner makes a claim, for a child tax credit, the Secretary of State shall treat that claimant’s income as including an amount

equivalent to the amount of child tax credit to which he, or his partner, is entitled for the period specified in paragraph (3).

- (2) In a case where a claimant for income support—
  - (a) has a child or young person who is a member of his family for the purposes of his claim for income support; and
  - (b) is, or has a partner who is, aged not less than 60,

the Secretary of State shall, [<sup>F10</sup>in the benefit week which begins on or includes 5th October 2003, disregard from his income an amount equivalent to the amount of child tax credit to which he is entitled.]

(3) For the purposes of [<sup>F11</sup>paragraph (1)], the specified period begins on the first day of the first benefit week to commence for that claimant on or after 7th April 2003, or the date the award of child tax credit begins if later, and ends on the day before the first day of the first benefit week to commence for that claimant on or after 6th April 2004.

(4) In the case of a claimant for income support who applies for an applicable amount under regulation 17 or 18 of the Income Support Regulations on or after 7th April 2003 in respect of a child or young person who is a member of his family, the Secretary of State shall treat that claimant's income as including an amount equivalent to the amount of child benefit to which he, or his partner, is entitled in respect of that child or young person for the period specified in paragraph (5).

(5) For the purposes of paragraph (4), the specified period begins on the first day of the first benefit week to commence for that claimant on or after the date from which his claim includes that applicable amount and ends on—

- (a) in a case where the claimant, or his partner, is awarded child tax credit for a period beginning before 6th April 2004, the first day of the first benefit week to commence for that claimant on or after 6th April 2004;
- (b) in a case where the claimant, or his partner, is awarded child tax credit for a period beginning on or after 6th April 2004 the first day of the first benefit week to commence for that claimant on or after the day that award of child tax credit begins; or
- (c) the first day of the first benefit week in which his applicable amount in respect of that child or young person ends, if earlier.

<sup>F12</sup>(6) .....

<sup>F12</sup>(7) .....

**Textual Amendments**

- F9** Words in reg. 7(1) inserted (8.8.2003) by [Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) \(No.3\) Regulations 2003 \(S.I. 2003/1731\)](#), regs. 1(1), **6(2)(a)**
- F10** Words in reg. 7(2) substituted (8.8.2003) by [Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) \(No.3\) Regulations 2003 \(S.I. 2003/1731\)](#), regs. 1(1), **6(2)(b)**
- F11** Words in reg. 7(3) substituted (8.8.2003) by [Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) \(No.3\) Regulations 2003 \(S.I. 2003/1731\)](#), regs. 1(1), **6(2)(c)**
- F12** Reg. 7(6)(7) omitted (5.3.2011 for certain purposes and otherwise prosp.) by virtue of [The Social Security \(Miscellaneous Amendments\) Regulations 2011 \(S.I. 2011/674\)](#), **reg. 11(a)**

**Commencement Information**

- I4** Reg. 7 coming into force in accordance with {reg. 1(1)-(3)}

**Jobseeker’s allowance – transitional arrangements**

8.—(1) [F13 Subject to regulation 96(3) of the Jobseeker’s Allowance Regulations,]in the case of a claimant for jobseeker’s allowance who makes a claim, or whose partner makes a claim, for a child tax credit, the Secretary of State shall treat that claimant’s income as including an amount equivalent to the amount of child tax credit to which he, or his partner, is entitled for the period specified in paragraph (2).

(2) For the purposes of paragraph (1) the specified period begins on the first day of the first benefit week to commence for that claimant on or after 7th April 2003, or the date that award of child tax credit begins if later, and ends on the day before the first day of the first benefit week to commence for that claimant on or after 6th April 2004.

(3) In the case of a claimant for jobseeker’s allowance who applies for an applicable amount under regulation 83 or 84 of the Jobseeker’s Allowance Regulations on or after 7th April 2003 in respect of a child or young person who is a member of his family, the Secretary of State shall treat that claimant’s income as including an amount equivalent to the amount of child benefit to which he, or his partner, is entitled in respect of that child or young person for the period specified in paragraph (4).

(4) For the purposes of paragraph (3), the specified period begins on the first day of the first benefit week to commence for that claimant on or after the date from which his claim includes that applicable amount and ends on—

- (a) in a case where the claimant, or his partner, is awarded child tax credit for a period beginning before 6th April 2004, the first day of the first benefit week to commence for that claimant on or after 6th April 2004;
- (b) in a case where the claimant, or his partner, is awarded child tax credit for a period beginning on or after 6th April 2004 the first day of the first benefit week to commence for that claimant on or after the day on which that award of child tax credit begins; or
- (c) the first day of the first benefit week in which his applicable amount in respect of that child or young person ends, if earlier.

F14(5) .....

F14(6) .....

**Textual Amendments**

**F13** Words in reg. 8(1) inserted (8.8.2003) by [Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) \(No.3\) Regulations 2003 \(S.I. 2003/1731, regs. 1\(1\), 6\(3\)\(a\)](#)

**F14** Reg. 8(5)(6) omitted (5.3.2011 for certain purposes and otherwise prosp.) by virtue of [The Social Security \(Miscellaneous Amendments\) Regulations 2011 \(S.I. 2011/674, reg. 11\(b\)](#)

**Commencement Information**

**I5** Reg. 8 coming into force and having effect in accordance with {reg. 1(1)(6)(7)}

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

*P.Hollis*  
Parliamentary Under-Secretary of State,  
Department for Work and Pensions

**Changes to legislation:**

There are currently no known outstanding effects for the The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003.