
STATUTORY INSTRUMENTS

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 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) 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 paragraph (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.

(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 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) 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 paragraph (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.

(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(1);
 - (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)(2) 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)(3) of the Jobseeker's Allowance Regulations.

- (12) In these Regulations—
- “the Council Tax Benefit Regulations” means the Council Tax Benefit (General) Regulations 1992(4);
 - “the Housing Benefit Regulations” means the Housing Benefit (General) Regulations 1987(5);
 - “the Income Support Regulations” means the Income Support (General) Regulations 1987(6);
 - and
 - “the Jobseeker's Allowance Regulations” means the Jobseeker's Allowance Regulations 1996(7).

(1) [S.I. 2002/2402](#).

(2) The relevant amending instrument is [S.I. 1988/1445](#).

(3) The relevant amending instruments are [S.I. 1996/1517](#) and [1996/2538](#).

(4) [S.I. 1992/1814](#).

(5) [S.I. 1987/1971](#).

(6) [S.I. 1987/1967](#).

(7) [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.

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.

Amendment of the Housing Benefit Regulations

4. The Housing Benefit Regulations shall be amended in accordance with Part I of Schedule 3 and references in that Part to regulations and Schedules are to regulations of and Schedules to those Regulations.

Amendment of the Council Tax Benefit Regulations

5. The Council Tax Benefit Regulations shall be amended in accordance with Part II of Schedule 3 and references in that Part to regulations and Schedules are to regulations of and Schedules to those Regulations.

Other miscellaneous consequential amendments

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

Income Support – transitional arrangements

7.—(1) 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, in the first benefit week in which his, or his partner's, award of child tax credit begins during the period specified in paragraph (3), disregard from his income an amount equivalent to the amount of child tax credit to which he is entitled.

(3) For the purposes of paragraphs (1) and (2), 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.

(6) In the case of a claimant for income support who is entitled, or whose partner is entitled, to child benefit in respect of a child under the age of one year, for the purposes of his claim for income support, the Secretary of State shall disregard from that claimant's income the sum of £10.45 in respect of one child only for the period specified in paragraph (7).

(7) For the purposes of paragraph (6), the specified period begins on the first day of the first benefit week to commence for that claimant on or after 7th April 2003 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 the award of child benefit in respect of that child ends, if earlier.

Jobseeker's allowance – transitional arrangements

8.—(1) 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.

(5) In the case of a claimant for jobseeker's allowance who is entitled, or whose partner is entitled, to child benefit in respect of a child under the age of one year, for the purposes of his claim for jobseeker's allowance, the Secretary of State shall disregard from that claimant's income the sum of £10.45 in respect of one child only for the period specified in paragraph (6).

(6) For the purposes of paragraph (5), the specified period begins on the first day of the first benefit week to commence for that claimant on or after 7th April 2003 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 the award of child benefit in respect of that child ends, if earlier.

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

27th February 2002

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