

## EXPLANATORY NOTE

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

These Regulations amend the Income Support (General) Regulations 1987 (S.I. 1987/1967) (“the Income Support Regulations”) and the Jobseeker’s Allowance Regulations 1996 (S.I. 1996/207) (“the Jobseeker’s Regulations”) so as to remove, in accordance with section 1 of the Tax Credits Act 2002 (“the 2002 Act”), the special amounts and premia in income support and jobseeker’s allowance for those with responsibility for children and young persons.

These Regulations further amend the Income Support Regulations; the Jobseeker’s Allowance Regulations; the Housing Benefit (General) Regulations 1987 (S.I. 1987/1971); the Council Tax Benefit (General) Regulations 1992 (S.I. 1992/1814); the Social Security (Credits) Regulations 1975 (S.I. 1975/556); the Social Fund Maternity and Funeral Expenses (General) Regulations 1987 (S.I. 1987/481); the Social Security (Claims and Payments) Regulations 1987 (S.I. 1987/1968) and the Social Security (Incapacity Benefit) Regulations 1994 (S.I. 1994/2946) to make further consequential provision and transitional arrangements in connection with the introduction of child tax credit and working tax credit by the 2002 Act.

These Regulations do not impose a charge on business.

**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.