

2003 No.455

SOCIAL SECURITY

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

Made - - - - - *27th February 2003*

Laid before Parliament *7th March 2003*

Coming into force - - - *in accordance with regulation 1*

The Secretary of State for Work and Pensions, in exercise of the powers conferred upon him by sections 1(1C) and 189(1) of the Social Security Administration Act 1992(a), sections 22(5), 122(1), 123(1)(a), (d) and (e), 124(1)(e), 135(1), 136(1), (3), (4) and (5), 137(1), 138(1)(a), (2) and (4), and 175(1) and (3) to (5) of the Social Security Contributions and Benefits Act 1992(b), sections 4(5), 12, 13(2), 35(1), 36(2) and (4) of the Jobseeker's Act 1995(c) and of all other powers enabling him in that behalf, after consultation, in respect of the provisions relating to housing benefit and council tax benefit, with organisations appearing to him to be representative of the authorities concerned(d) and after agreement by the Social Security Advisory Committee that proposals in respect of these Regulations should not be referred to it(e) hereby makes the following Regulations:

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

(a) 1992 c.5; section 1(1C) of the Social Security Administration Act 1992 is inserted by section 19 of the Social Security Administration (Fraud) Act 1997 (c. 47).

(b) 1992 c.4; section 22(5) is amended by paragraph 22 of Schedule 2 to the Jobseekers Act 1995 (c.18). Section 123(1)(e) is substituted and section 137 amended, with respect to council tax benefit, by Schedule 9 to the Local Government Finance Act 1992 (c.14). Section 124(1)(e) is inserted by paragraph 30(5) of Schedule 2 to the Jobseekers Act 1995. Section 122(1) and section 137(1) are interpretation provisions cited because of the meaning given to the words “prescribe” and “prescribed”.

(c) 1995 c.18; section 35(1) is an interpretation provision cited because of the meaning given to the word “claimant”, “family” and “prescribed”.

(d) See section 176(1) of the Social Security Administration Act 1992.

(e) See section 170 and 173(1)(b) of the Social Security Administration Act 1992 and paragraph 67 of the Schedule 2 to the Jobseekers Act 1995 which added that Act to the list of “relevant enactments” in respect of which regulations must normally be referred to the Committee.

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(a);

- (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)(b) 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)(c) of the Jobseeker's Allowance Regulations.

(12) In these Regulations–

“the Council Tax Benefit Regulations” means the Council Tax Benefit (General) Regulations 1992(d);

“the Housing Benefit Regulations” means the Housing Benefit (General) Regulations 1987(e);

“the Income Support Regulations” means the Income Support (General) Regulations 1987(f); and

“the Jobseeker's Allowance Regulations” means the Jobseeker's Allowance Regulations 1996(g).

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.

(a) S.I. 2002/2402.

(b) The relevant amending instrument is S.I. 1988/1445.

(c) The relevant amending instruments are S.I. 1996/1517 and 1996/2538.

(d) S.I. 1992/1814.

(e) S.I. 1987/1971.

(f) S.I. 1987/1967.

(g) S.I. 1996/207.

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

AMENDMENTS TO THE INCOME SUPPORT REGULATIONS

1. In regulation 2A(a) (disapplication of section 1(1A) of the Administration Act) paragraph (a) shall be omitted.
2. In regulation 17(1)(b) (applicable amounts)–
 - (a) paragraphs (b) (amount in respect of children or young persons) and (c) (family premium) shall be omitted; and
 - (b) in paragraph (bb) for the words “or where the claimant is a member of a family, an amount in respect of any member of the family aged 16 or over” there shall be substituted the words “or, if he is a member of a couple, an amount in respect of both of them”.
3. In regulation 18(c) (polygamous marriages)–
 - (a) paragraphs (1)(c) (amount in respect of children or young persons) and (1)(d) (family premiums) shall be omitted; and
 - (b) in paragraph (1)(cc) for the words “any member of his household aged 16 or over” there shall be substituted the words “any partner of the polygamous marriage”.
4. In regulation 21(1)(d) (special cases)–
 - (a) in paragraph (1) the words from “but no amount shall” to the end of that paragraph shall be omitted, and
 - (b) in paragraph (2) omit “,3”.
5. In regulation 21ZB(3)(e) (treatment of refugees) for the word “dependants” there shall be substituted the word “partner”.
6. In regulation 23(f) (calculation of income and capital of members of claimant’s family and of a polygamous marriage)–
 - (a) in paragraph (1)–
 - (i) for the words from “Subject” to “of the Act” there shall be substituted the words “Subject to paragraph (4), the income and capital of a claimant’s partner which by virtue of section 136(1) of the Contributions and Benefits Act”, and
 - (ii) the words “or that child or young person” shall be omitted;
 - (b) for paragraph (2) there shall be substituted the following paragraph–

“(2) Subject to the following provisions of this Part, the income paid to, or in respect of, and capital of, a child or young person who is a member of the claimant’s family shall not be treated as the income or capital of the claimant.”;
 - (c) in paragraph (3)(a) the words “and the income of any child or young person who is one of that member’s family” shall be omitted;
 - (d) in paragraph (3)(b) the words “or, as the case may be, the income of that child or young person” and words after “for the claimant” to the end of that paragraph shall be omitted.
7. In regulation 25 (liable relative payments) for “44” there shall be substituted “42”.
8. In regulation 40(g) (calculation of income other than earnings)–

(a) The relevant amending instrument is S.I. 1997/2676.

(b) The relevant amending instruments are S.I. 1992/3147, 1993/2119 and 1996/206.

(c) The relevant amending instruments are S.I. 1988/1228, 1992/3147, 1993/2119, 1996/206 and 2001/3767.

(d) The relevant amending instruments are S.I. 1994/527, 1996/206, 1996/2431, 2000/636 and 2001/3767.

(e) The relevant amending instrument is S.I. 2000/636.

(f) The relevant amending instrument is S.I. 1988/1228.

(g) The relevant amending instruments are S.I. 1988/2022, 1998/563 and 2000/636.

- (a) in paragraph (1) for the words after “income under” to the end of that paragraph there shall be substituted the words “regulation 41 (capital treated as income)”;
- (b) in paragraph (4)(b) for the word “dependants” there shall be substituted the word “partner”.

9. Regulation 41(3)(a) (capital treated as income) shall be omitted.

10. In regulation 42(b) (notional income)–

- (a) paragraph (2)(d) shall be omitted;
- (b) in paragraph (2) (e) for the words “working families’ tax credit” there shall be substituted the words “working tax credit”;
- (c) in paragraph (2)(f) for the words “disabled person’s tax credit” there shall be substituted the words “child tax credit”;
- (d) paragraph (2D) shall be omitted;
- (e) in paragraph (4)(a)–
 - (i) for the words “in respect of a member of the family” there shall be substituted the words “his partner”;
 - (ii) in head (i) for the words “or by that member, if it is paid to any member of that family” there shall be substituted the words “or by his partner, if it is paid to his partner”;
 - (iii) in head (ia) for the words “that member” there shall be substituted the words “the claimant’s partner”;
 - (iv) in head (ii) for the words “or by that member” there shall be substituted the words “or his partner”, for the words “of any member of that family” there shall be substituted the words “of his partner” and for the words “member is liable” there shall be substituted the words “partner is liable”;
- (f) for paragraph (4)(b) there shall be substituted the following–
 - “(b) to a single claimant or his partner in respect of a third party (but not in respect of another member of his family) shall be treated as possessed by that single claimant or, as the case may be, his partner, to the extent that it is kept or used by him or used by or on behalf of his partner;”;
- (g) in paragraph (4ZA)(d)(iii) for the words “any member of his family” there shall be substituted “his partner (if any)”;
- (h) in paragraph (4A) for the words after “the cost of maintaining the claimant” to the end of that paragraph there shall be substituted the words “or his partner in that home shall be treated as possessed by the claimant or his partner”.

11. Regulation 44(c) (modifications in respect of children and young persons) and regulation 47 (disregard of capital of child or young person) shall be omitted.

12. In regulation 48(d) (income treated as capital)–

- (a) paragraphs (8), (8A) and (10)(b) shall be omitted, and
- (b) in paragraph (10)(a) for the words “or to a member of the family” there shall be substituted the words “or to the partner”.

13. In regulation 51(e) (notional capital)–

(a) The relevant amending instruments are S.I. 1988/663, 1989/1034 and 2001/3070.
 (b) The relevant amending instruments are S.I. 1988/1445, 1991/1559, 1992/468, 1993/315, 1994/527, 1995/2792, 1995/3282, 1996/1803, 1998/2117, 1999/2566, 1999/2640 and 2002/841.
 (c) The relevant amending instruments are S.I. 1988/663, 1993/2119, 1999/3178 and 2000/2629.
 (d) The relevant amending instruments are S.I. 1988/2022 and 1998/563.
 (e) The relevant amending instruments are S.I. 1988/1445, 1989/534, 1991/1559, 1993/315, 1997/65, 1998/2117, 1999/1640, 1999/2640, 2001/3767 and 2002/841.

- (a) in paragraph (3)(a)–
 - (i) for the words “in respect of a member of the family” there shall be substituted the words “his partner”;
 - (ii) in head (i) for the words “or by that member if it is paid to any member of the family” there shall be substituted the words “or by his partner, if it is paid to his partner”;
 - (iii) in head (ia) for the words “that member” there shall be substituted the words “the claimant’s partner”;
 - (iv) in head (ii) for the words “or by that member” there shall be substituted the words “or his partner”, for the words “of any member of that family” there shall be substituted the words “of his partner” and for the words “member is liable” there shall be substituted the words “partner is liable”;
- (b) for paragraph (3)(b) there shall be substituted the following–
 - “(b) to a single claimant or his partner in respect of a third party (but not in respect of another member of his family) shall be treated as possessed by that single claimant or, as the case may be, his partner, to the extent that it is kept or used by him or used by or on behalf of his partner.”;
- (c) in paragraph (3A)(c)(iii) for the words “any member of his family” there shall be substituted “his partner (if any)”.

14. In regulation 54(a) (liable relatives interpretation) in the definition of “payment” paragraph (d) shall be omitted.

15. In regulation 57(b) (period over which payments other than periodical payments are to be taken into account)–

- (a) in paragraph (1) for “by-
 - (a) where the payment is in respect of the claimant or the claimant and any child or young person who is a member of the family, the aggregate”
 there shall be substituted the words “by the aggregate”;
- (b) in paragraph (2) the words “(a) in a case where the periodical payment is in respect of the claimant or the claimant and any child or young person who is a member of the family,” shall be omitted and for the words “referred to in sub-paragraph (a) or (b), as the case may be,” there shall be substituted the words “as calculated under this paragraph”;
- (c) paragraph (1)(b) and (2)(b) and the word “or;” after paragraph (2)(a) shall be omitted, and
- (d) in paragraph (3)(a) and (b) the words “sub-paragraph (a) or (b) of” and in paragraph (3)(a) the words “as the case may be” shall be omitted.

16. In regulation 62(c) (calculation of grant income)–

- (a) after paragraph (2)(h) there shall be added the following sub-paragraph–
 - “(i) intended for the maintenance or child care costs of a child dependant.”;
- (b) for paragraph (2B) there shall be substituted the following paragraph–
 - “(2B) There shall also be excluded from a student’s grant income any grant of £510 in respect of expenditure on travel, books and equipment which is payable under regulation 15(8) of the Education (Student Support) Regulations 2002.”;
- (c) in paragraph (3) before the word “dependants” there shall be inserted the word “adult” and the words “or intended for an older student under Part IV of that Schedule” shall be omitted;

(a) The relevant amending instrument is S.I. 1988/663.

(b) The relevant amending instruments are S.I. 1990/1776, 1996/1803, 2000/2629, 2002/2497 and 2002/2207.

(c) The relevant amending instruments are S.I. 1988/663, 2000/1922, 2001/2319 and 2002/1589.

- (d) in paragraph (3A) for the word “dependants” in both places where it occurs there shall be substituted the words “an adult dependant”, and
- (e) in paragraph (3B) for the word “dependants” there shall be substituted the words “an adult dependant”.

17. In regulation 66B(3)(a) (treatment of payments from access funds) and in regulation 68(3) (income treated as capital)–

- (a) for the words “any other member of his family” there shall be substituted the words “his partner”, and
- (b) for the words “member is liable” there shall be substituted the words “partner is liable”.

18. In regulation 71(1)(b) (applicable amounts in urgent cases)–

- (a) sub-paragraphs (a)(ii), (c)(ii) and (d)(i) shall be omitted, and
- (b) in sub-paragraphs (a)(iii) and (d)(ii) “II or” shall be omitted.

19. In Schedule 1B(c) (prescribed categories of person)–

- (a) in paragraphs 14A(1)(c) (parental leave) and 14B(2)(b) (paternity leave) after the words “working families’ tax credit, disabled person’s tax credit” there shall be inserted the words “working tax credit, child tax credit payable at a rate higher than the family element,”, and
- (b) in paragraph 14A(2) and 14B(3) at the end there shall be added the words “and “family element” means in a case where any child in respect of whom child tax credit is payable is under the age of one year, the amount specified in regulation 7(3)(a) of the Child Tax Credit Regulations 2002(d) or in any other case, the amount specified in regulation 7(3)(b) of those Regulations”.

20. In Schedule 2(e) (applicable amounts)–

- (a) paragraphs 2 (amounts for child or young person), 3 (family premium), 6(1)(c) (premiums) and 14 (disabled child premium) shall be omitted;
- (b) in paragraph 12(1)(a)(i) (additional condition for the higher pensioner and disability premium) for the words “disabled person’s tax credit” there shall be substituted the words “the disability element or the severe disability element of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(f)”;
- (c) in paragraph 13A (enhanced disability premium)–
 - (i) in sub-paragraph (1)(b) for the words “a member of the claimant’s family” there shall be substituted the words “the claimant’s partner (if any)”;
 - (ii) sub-paragraph (2)(a) shall be omitted, and
- (d) in paragraph 15 (weekly amounts of premiums specified in Part III) sub-paragraphs (6) (disabled child premium) in Columns (1) and (2) and (8)(a) (enhanced disability premium) in Column (2) shall be omitted.

21. In Schedule 7(g) (applicable amounts in special cases)–

- (a) in paragraph 1(b) in Column (2) for the words after “any amounts applicable to him under” until the end of that sub-paragraph there shall be substituted the words “regulation 17(1)(e), (f) or (g);”;

(a) The relevant amending instruments are S.I. 2000/1922 and 2001/3767.

(b) The relevant amending instruments are S.I. 1988/663, 1989/1034, 1994/527, 2000/636 and 2001/3767.

(c) The relevant amending instruments are S.I. 1996/206, 1999/3329 and 2002/2689.

(d) S.I. 2002/2007.

(e) The relevant amending instruments are S.I. 1988/663, 1988/1445, 1991/2742, 1993/2119, 1994/2139, 1995/482, 1995/516, 1996/2545, 1997/1790, 1998/766, 1999/2555, 1999/2566, 2000/2629 and 2002/668.

(f) S.I. 2002/2005.

(g) The relevant amending instruments are S.I. 1988/2022, 1989/1678, 1995/516, 1996/1803, 2000/636, 2001/3767 and 2002/668.

- (b) in paragraph 1(c)(ii) in Column (2) for the words after “any amounts which may be applicable under” until the end of that sub-paragraph there shall be substituted the words “regulation 17(1)(e), (f) or (g)”;
- (c) in paragraph 1(d)(ii) in Column (2) for the words from “regulation 18(1)(c)” to “Schedule 2” there shall be substituted the words “regulation 18(1)(f), (g) or (h)”;
- (d) paragraph 3 in Columns (1) and (2) shall be omitted;
- (e) paragraph 10C(a) and the word “and” which follows that sub-paragraph in Column (2) shall be omitted;
- (f) in paragraph 10C(b) in Column (2) for the words from “under regulation” to the end of that sub-paragraph there shall be substituted the words “under regulation 17(1)(e), (f) or (g)”;
- (g) in paragraph 13, sub-paragraph (1)(d) in Columns (1) and (2) shall be omitted;
- (h) in paragraph 13A in Column (2)–
 - (i) in sub-paragraph (1)(a) for the words “or if he is a member of a family, for him and his family” there shall be substituted the words “or if he has a partner, for him and his partner”;
 - (ii) in sub-paragraph (1)(b) for the words “or, if he is a member of a family, for him and for each member of his family” there shall be substituted the words “or, if he has a partner, for him and his partner”;
 - (iii) in sub-paragraph (2)(b) for the words “who is a member of a family” there shall be substituted the words “who has a partner”;
 - (iv) for sub-paragraph (2)(b)(ii) there shall be substituted the following–
 - “(ii) in respect of his partner who lives in the accommodation £390.00”, and
 - (v) sub-paragraphs (2)(b)(iii) and (iv), (3)(e) and (f) and (4) shall be omitted, and
- (i) for paragraph 16A(a) and (b) in Column (2) there shall be substituted–
 - “16A.
 - (a) The amount applicable in respect of the claimant only under regulation 17(1)(a), any amount which may be applicable to him under regulation 17(1)(d) plus the amount applicable to him under regulation 17(1)(e), (f) and (g) or, as the case may be, regulation 21.
 - (b) The amount determined in accordance with that regulation or regulation 21 in respect of the claimant and any partners of his who are not subject to immigration control within the meaning of section 115(9) of the Immigration and Asylum Act and to whom section 115 of that Act does not apply for the purposes of exclusion from entitlement to income support.”.

22. In Schedule 8(a) (sums to be disregarded in the calculation of earnings)–

- (a) in paragraph 14 the words “except earnings to which paragraph 15 applies” shall be omitted, and
- (b) paragraph 15 shall be omitted.

23. In Schedule 9(b) (sums to be disregarded in the calculation of income other than earnings)–

- (a) after paragraph 5 there shall be inserted the following paragraph–
 - “5A. Any guardian’s allowance.”;
- (b) after paragraph 5A there shall be inserted the following paragraph–
 - “5B.–(1) Any child tax credit.

(a) The relevant amending instruments are S.I. 1992/468, 2000/2545 and 2001/3767.
 (b) The relevant amending instrument is S.I. 2002/2402.

- (2) Any child benefit”;
- (c) in sub-paragraph (1) of paragraph 25 the words “to the extent specified in sub-paragraph (2)” shall be omitted and sub-paragraph (2) of that paragraph shall be omitted,
- (d) after paragraph 25, there shall be inserted the following paragraph–
 - “25A. In the case of a claimant who has a child or young person–
 - (a) who is a member of his family, and
 - (b) who is residing at an educational establishment at which he is receiving relevant education,any payment made to that educational establishment, in respect of that child or young person’s maintenance by or on behalf of a person who is not a member of the family or by a member of the family out of funds contributed for that purpose by a person who is not a member of the family.”, and
- (e) in paragraph 70, for the words “any working families’ tax credit or disabled person’s tax credit to which section 128 or as the case may be 129 of the Contributions and Benefits Act refers” there shall be substituted the words “any working tax credit”.

24. In Schedule 10(a) (capital to be disregarded)–

- (a) in paragraph 7(b) after the words “family income supplement under the Family Income Supplements Act 1970” there shall be inserted the words “,working families’ tax credit under section 128 of the Contributions and Benefits Act, disabled person’s tax credit under section 129 of that Act, child tax credit, working tax credit,”, and
- (b) in paragraph 20, the words “, 44(1)” and the words “, modifications in respect of children and young persons” shall be omitted.

(a) the relevant amending instruments are S.I. 1990/1549, 1996/206 and 2002/2380.

AMENDMENTS TO JOBSEEKER'S ALLOWANCE REGULATIONS

1. In regulation 2A(a) (disapplication of section 1(1A) of the Administration Act) paragraph (a) shall be omitted.
2. In regulation 83(b) (applicable amounts)–
 - (a) paragraphs (b) (amount in respect of children and young persons) and (d) (family premium) shall be omitted; and
 - (b) in paragraph (c) for the words “or where the claimant is a member of a family, an amount in respect of any member of the family aged 16 or over” there shall be substituted the words “or, if he is a member of a couple, an amount in respect of both of them”.
3. In regulation 84(c) (polygamous marriages)–
 - (a) paragraph (1)(c) (amount in respect of children and young persons) and (e) (family premium) shall be omitted, and
 - (b) in paragraph (1)(d) for the words “any member of his household aged 16 or over” there shall be substituted the words “any partner of the polygamous marriage”.
4. In regulation 85(d) (special cases)–
 - (a) in paragraph (1) the words from “but excluding” to the end of that paragraph shall be omitted, and
 - (b) in paragraph (3) omit “,2”.
5. In regulation 86B(c)(e) (applicable amounts for joint-claim couples: polygamous marriages) for the words “any member of his household aged 16 or over” there shall be substituted the words “any partner of the polygamous marriage”.
6. In regulation 88(f) (calculation of income and capital of members of claimant's family and of a polygamous marriage)–
 - (a) in paragraph (1)–
 - (i) for the words “paragraphs (2) and” there shall be substituted the word “paragraph” and for the word “regulations” there shall be substituted the word “regulation”;
 - (ii) the words “and 106 (modifications in respect of children and young persons)” and the words “and the income of a child or young person” and the words after “to his partner” to the end of that paragraph shall be omitted;
 - (b) for paragraph (2) there shall be substituted the following paragraph–

“(2) Subject to the following provisions of this Part, the income paid to, or in respect of, and capital of, a child or young person who is a member of the claimant's family shall not be treated as the income or capital of the claimant.”;
 - (c) in paragraph (4)(a) the words after “each such member” to the end of that sub-paragraph shall be omitted, and

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- (a) The relevant amending instrument is S.I. 1997/2676.
 - (b) The relevant amending instrument is S.I. 2001/3767.
 - (c) The relevant amending instrument is S.I. 2001/3767.
 - (d) The relevant amending instruments are S.I. 1997/454 and 2001/3767.
 - (e) The relevant amending instruments are S.I. 2000/1978 and 2001/3767.
 - (f) The relevant amending instrument is S.I. 2000/1978.

- (d) in paragraph (4)(b) the words from “or, as the case may be, the income of that child or young person” and the words after “for the claimant” to the end of that paragraph shall be omitted.
7. In regulation 89 (liable relative payments) for “106” there shall be substituted “105”.
8. In regulation 103(a) (calculation of income other than earnings)–
- (a) in paragraph (1) for the words after “income under” to the end of that paragraph there shall be substituted the words “regulation 104 (capital treated as income)”, and
- (b) in paragraph (6)(b) for the word “dependants” there shall be substituted the word “partner”.
9. Regulation 104(3)(b) (capital treated as income) shall be omitted.
10. In regulation 105(c) (notional income)–
- (a) paragraphs (2)(c) and (2A) shall be omitted;
- (b) in paragraph (2)(d) for the words “working families’ tax credit or disabled person’s tax credit” there shall be substituted the words “working tax credit or child tax credit”;
- (c) in paragraph (10)(a)–
- (i) for the words “in respect of a member of the family” there shall be substituted the words “his partner”;
- (ii) in head (i) for the words “by that member of the family, if it would normally be paid to that member” there shall be substituted the words “by his partner, if it would normally be paid to his partner”;
- (iii) in head (ia) for the words “that member” there shall be substituted the words “the claimant’s partner”, and
- (iv) in head (ii) for the words “or by that member of the family” there shall be substituted the words “or his partner”, for the words “of any member of the family” there shall be substituted the words “of his partner” and for the words “member is liable” there shall be substituted the words “partner is liable”;
- (d) for paragraph (10)(b) there shall be substituted the following–
- “(b) to a single claimant or his partner in respect of a third party (but not in respect of another member of his family) shall be treated as possessed by that single claimant or, as the case may be, his partner, to the extent that it is kept or used by him or used by or on behalf of his partner;”;
- (e) in paragraph (10A)(d)(iii) for the words “any member of his family” there shall be substituted “his partner (if any)”, and
- (f) in paragraph (11) for the words after “the cost of maintaining the claimant” to the end of that paragraph there shall be substituted the words “or his partner in that home shall be treated as possessed by the claimant or his partner”.
11. Regulation 106(d) (modifications in respect of children and young persons) and regulation 109 (disregard of capital of child or young person) shall be omitted.
12. In regulation 110(e) (income treated as capital) paragraphs (8) and (10)(b) shall be omitted.
13. In regulation 113(f) (notional capital)–
- (a) in paragraph (3)(a)–

(a) The relevant amending instrument is S.I. 2000/636.
 (b) The relevant amending instrument is S.I. 2001/3070.
 (c) The relevant amending instruments are S.I. 1996/1803, 1998/2117, 1999/2566, 1999/2640, 2000/1978 and 2002/841.
 (d) The relevant amending instrument is S.I. 2000/2629.
 (e) The relevant amending instrument is S.I. 1998/563.
 (f) The relevant amending instruments are S.I. 1998/2117, 1999/2640, 2000/1978, 2001/3767 and 2002/841.

- (i) for the words “in respect of a member of the family” there shall be substituted the words “his partner”;
 - (ii) in head (i) for the words “by that member of the family, if it would normally be paid to that member” there shall be substituted the words “by his partner, if it would normally be paid to his partner”;
 - (iii) in head (ia) for the words “that member” there shall be substituted the words “the claimant’s partner”;
 - (iv) in head (ii) for the words “or by that member of the family” there shall be substituted the words “or his partner”, for the words “of any member of the family” there shall be substituted the words “of his partner” and for the words “member is liable” there shall be substituted the words “partner is liable”;
- (b) for paragraph (3)(b) there shall be substituted the following–
- “(b) to a single claimant or his partner in respect of a third party (but not in respect of another member of his family) shall be treated as possessed by that single claimant or, as the case may be, his partner, to the extent that it is kept or used by him or used by or on behalf of his partner.” , and
- (c) in paragraph (3A)(c)(iii) for the words “any member of his family” there shall be substituted “his partner (if any)”.

14. In regulation 117 (liable relatives interpretation) in the definition of “payment” paragraph (d) shall be omitted.

15. In regulation 121(a) (period over which payments other than periodical payments are to be taken into account)–

in paragraph (1) for “by–

- (a) where the payment is in respect of the claimant or the claimant and any child or young person who is a member of the claimant’s family, the aggregate”

there shall be substituted the words “by the aggregate”;

- (a) in paragraph (2) the words “(a) in a case where the periodical payment is in respect of the claimant or the claimant and any child or young person who is a member of the claimant’s family” shall be omitted and for the words “referred to in sub-paragraph (a) or (b), as the case may be,” there shall be substituted the words “as calculated under this paragraph”;
- (b) paragraph (1)(b) and (2)(b) and the word “or;” after paragraph (2)(a) shall be omitted, and
- (c) in paragraph (3)(a) and (b) the words “sub-paragraph (a) or (b), as the case may be, of” shall be omitted.

16. In regulation 131(b) (calculation of grant income)–

- (a) after paragraph (2)(g) there shall be added the following–
 - “(h) intended for the maintenance or child care costs of a child dependent”;
- (b) for paragraph (3A) there shall be substituted the following paragraph–
 - “(3A) There shall also be excluded from a student’s grant income any grant of £510 in respect of expenditure on travel, books and equipment which is payable under regulation 15(8) of the Education (Student Support) Regulations 2002.”;
- (c) in paragraph (4) before the word “dependants” there shall be inserted the word “adult” and the words “, or intended for an older student under Part IV of that Schedule,” shall be omitted;
- (d) in paragraph (5) for the word “dependants” in both places where it occurs there shall be substituted the words “an adult dependant”, and

(a) The relevant amending instruments are S.I. 1996/1803 and 2000/2629.

(b) The relevant amending instruments are S.I. 2000/1922, 2001/2319, 2002/1589 and 2002/2207.

- (e) in paragraph (5A) for the word “dependants” there shall be substituted the words “an adult dependant”.

17. In regulation 136A(3)(a) (treatment of payments from access funds) and regulation 138(3)(b) (income treated as capital)–

- (a) for the words “any other member of his family” there shall be substituted the words “his partner”, and
- (b) for the words “member is liable” there shall be substituted the words “partner is liable”.

18. In regulation 140(5)(a)(c) (meaning of “person in hardship”) for the words after “Schedule 1 or” to the end of that sub-paragraph there shall be substituted the words “an element of child tax credit in respect of a child or young person who is disabled or severely disabled within the meaning of regulation 8 of the Child Tax Credit Regulations 2002(d)”.

19. In regulation 148(1)(e) (applicable amount in urgent cases)–

- (a) sub-paragraphs (a)(ii), (c)(ii) and (d)(i) shall be omitted;
- (b) in sub-paragraphs (a)(iii) and (d)(ii) “II or” shall be omitted.

20. In Schedule 1(f) (applicable amounts)–

- (a) paragraphs 2 (amounts for child or young person), 4 (family premium), 7(1)(c) (premiums) and 16 (disabled child premium) shall be omitted;
- (b) in paragraph 14(1)(a) (additional conditions for higher pensioner and disability premium) for the words “either disabled person’s tax credit” there shall be substituted the words “the disability element or the severe disability element of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(g)”;
- (c) in paragraph 15A (enhanced disability premium)–
 - (i) in sub-paragraph (1)(b) for the words “a member of the claimant’s family” there shall be substituted the words “the claimant’s partner (if any)”, and
 - (ii) sub-paragraph (2)(a) shall be omitted;
- (d) in paragraph 20 (weekly amounts of premiums specified in Part III) sub-paragraph (7) (disabled child premium) in Columns (1) and (2) and sub-paragraph (9)(a) (enhanced disability premium) in Column (2) shall be omitted, and
- (e) in paragraph 20H(1)(a) (additional conditions for higher pensioner and disability premium, joint claim) for the words “either disabled person’s tax credit” there shall be substituted the words “the disability element or the severe disability element of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002”.

21. In Schedule 5(h) (applicable amounts in special cases)–

- (a) paragraph 2 in Columns (1) and (2) and paragraph 9(a) in Column (2) shall be omitted;
- (b) in paragraph 9(b) in Column (2) for the words “83(d) or (f)” there shall be substituted the words “83(f)”;
- (c) for paragraph 13A(a) and (b) in Column (2) there shall be substituted–

“13A.

(a) The relevant amending instruments are S.I. 2000/1992 and 2001/3767.

(b) The relevant amending instruments are S.I. 2000/1992 and 2001/3767.

(c) The relevant amending instruments are S.I. 1996/1516 and 1999/2860.

(d) S.I. 2002/2007.

(e) The relevant amending instruments are S.I. 2000/1978, 2001/3767 and 2002/398.

(f) The relevant amending instruments are S.I. 1996/1803, 1996/2545, 1998/766, 1999/2555, 1999/2566, 2000/724, 2000/2629, 2002/668 and 2002/2019.

(g) S.I. 2002/2005.

(h) The relevant amending instruments are S.I. 1996/1516, 1996/1803, 2000/636, 2001/3767 and 2002/668.

- (a) the amount applicable in respect of the claimant only under regulation 83(a), plus any amount which may be applicable to him under regulation 83(e) or (f) plus the amount applicable to him under regulation 87(2) or (3) or, as the case may be, regulation 85;
- (b) the amount determined in accordance with that regulation or regulation 85 in respect of the claimant and any partners of his who are not subject to immigration control within the meaning of section 115(9) of the Immigration and Asylum Act and to whom section 115 of that Act does not apply for the purposes of exclusion from entitlement to jobseeker's allowance;”, and
- (d) in paragraph 15, sub-paragraph (1)(d) in Columns (1) and (2) shall be omitted.

22. In Schedule 6(a) (sums to be disregarded in the calculation of earnings)–

- (a) in paragraph 17 the words “except earnings to which paragraph 18 applies” shall be omitted, and
- (b) paragraph 18 shall be omitted.

23. In Schedule 7(b) (sums to be disregarded in the calculation of income other than earnings)–

- (a) after paragraph 6 there shall be inserted the following paragraph–
“6A. Any guardian’s allowance”;
- (b) after paragraph 6A there shall be inserted the following paragraph–
“6B.–(1) Any child tax credit.
(2) Any child benefit.”, and
- (c) in paragraph 26(1) the words “to the extent specified in sub-paragraph (2)” shall be omitted and sub-paragraph (2) of that paragraph shall be omitted, and
- (d) after paragraph 26, there shall be inserted the following paragraph–
“26A. In the case of a claimant who has a child or young person–
(a) who is a member of his family, and
(b) who is residing at an educational establishment at which he is receiving relevant education,

any payment made to that educational establishment, in respect of that child or young person’s maintenance by or on behalf of a person who is not a member of the family or by a member of the family out of funds contributed for that purpose by a person who is not a member of the family.”.

24. In Schedule 8 (c)(capital to be disregarded)–

- (a) in paragraph 12(b) at the end there shall be inserted “,working families’ tax credit under section 128 of that Act, disabled person’s tax credit under section 129 of that Act, child tax credit, working tax credit.”, and
- (b) in paragraph 25 the words “, 106(1)” and the words “, modifications in respect of children and young persons” shall be omitted.

(a) The relevant amending instruments are S.I. 2000/2545 and 2001/3767.

(b) The relevant amending instruments are S.I. 1998/563 and 2002/2402.

(c) The relevant amending instrument is S.I. 2002/2380.

SCHEDULE 3

Regulations 4 and 5

PART I

AMENDMENT OF THE HOUSING BENEFIT REGULATIONS

1. In regulation 21(1ZA)(b)(a) (calculation of income on a weekly basis) for the words “working families’ tax credit or disabled person’s tax credit” there shall be substituted the words “working tax credit or child tax credit”.

2. In regulation 21A(7)(b) (treatment of child care charges)–

(a) in sub-paragraph (b) before the words “tax credit” in each place where they occur there shall be inserted the words “child care element of working”; and

(b) for head (c)(ii) there shall be substituted the following head–

“(ii) “child care element” of working tax credit means the element of working tax credit prescribed under section 12 of the Tax Credits Act 2002(e) (child care element)”.

3. In regulation 43A(d) (diminishing notional capital rule) sub-paragraphs (c) and (e) of paragraph (3) and sub-paragraphs (c) and (e) of paragraph (4) shall be omitted.

4. In regulation 105(1)(b) (recovery of overpayments from prescribed benefits) the words “, family credit or disability working allowance” shall be omitted.

5. In paragraph 12(1)(a)(i) of Schedule 2(e) (additional condition for the higher pensioner and disability premiums) for the words “disabled person’s tax credit” there shall be substituted the words “the disability element or the severe disability element of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(f)”.

PART II

AMENDMENT OF THE COUNCIL TAX BENEFIT REGULATIONS

1. In regulation 13(1ZA)(b)(g) (calculation of income on a weekly basis) for the words “working families’ tax credit or disabled person’s tax credit” there shall be substituted the words “working tax credit or child tax credit”.

2. In regulation 13A(7)(h) (treatment of child care charges)–

(a) The relevant amending instrument is S.I. 2001/1471.

(b) The relevant amending instruments are S.I. 1994/1924, 2001/1864 and 2002/2689.

(c) 2002 c.21.

(d) The relevant amending instruments are S.I. 1990/1775, 1991/235, 1992/2148 and 1999/2566.

(e) The relevant amending instruments are S.I. 1988/1971, 1991/2742, 1994/2137, 1995/626 and 1999/2566.

(f) S.I. 2002/2005.

(g) The relevant amending instrument is S.I. 2001/1471.

(h) The relevant amending instruments are S.I. 2001/1864 and 2002/2689.

- (a) in sub-paragraph (b) before the words “tax credit” in each place where they occur there shall be inserted the words “child care element of working”; and
- (b) for sub-paragraph (c)(ii) there shall be substituted the following sub-paragraph–
 - “(ii) in this paragraph “child care element” of working tax credit means the element of working tax credit prescribed under section 12 of the Tax Credits Act 2002(a) (child care element).”.

3. In regulation 35(b) (diminishing notional capital rule) sub-paragraphs (c) and (e) of paragraph (3) and sub-paragraphs (c) and (e) of paragraph (4) shall be omitted.

4. In regulation 93(c) (information to be supplied by an appropriate authority to the Secretary of State) paragraph (3) shall be omitted.

5. In paragraph 13(1)(a)(i) of Schedule 1 (additional condition for the higher pensioner and disability premiums)(d) for the words “disabled person’s tax credit” there shall be substituted the words “the disability element or the severe disability element of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(e)”.

SCHEDULE 4

Regulation 6

OTHER MISCELLANEOUS CONSEQUENTIAL AMENDMENTS

1. In the Social Security (Credits) Regulations 1975(f)–

- (a) in regulation 2 (interpretation)–
 - (i) the definition of “disabled person’s tax credit” shall be omitted, and
 - (ii) for the definition of “working families’ tax credit” there shall be substituted the definition–
 - ““working tax credit” means a working tax credit under section 10 of the Tax Credits Act 2002(g);
- (b) in the heading which precedes regulation 7B(h) (credits for disabled person’s tax credit) for the words “disabled person’s tax credit” there shall be substituted the words “disability element of working tax credit”;
- (c) in regulation 7B(1) for the words “a disabled person’s tax credit” there shall be substituted the words “the disability element or the severe disability element of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 is included in an award of working tax credit which”;
- (d) in the heading which precedes regulation 7C(i) (credits for working families’ tax credit) for the words “working families’ tax credit” there shall be substituted the words “working tax credit”;

(a) 2002 c.21.

(b) The relevant amending instrument is S.I. 1993/688.

(c) The relevant amending instrument is S.I.1994/1925.

(d) The relevant amending instruments are S.I. 1994/2137, 1995/626 and 1999/2566.

(e) S.I. 2002/2005.

(f) S.I. 1975/556. The relevant amending instrument is S.I. 1999/2566.

(g) 2002 c.21.

(h) The relevant amending instruments are S.I. 1991/2772, 1996/2367 and 1999/2566.

(i) The relevant amending instruments are S.I. 1995/2558, 1999/2566 and 2000/1483.

- (e) in regulation 7C–
 - (i) at the beginning of paragraph (1), there shall be inserted “Subject to regulation 7B,”;
 - (ii) in paragraphs (1) and (2) for the words “working families’ tax credit” there shall be substituted the words “working tax credit”;
 - (iii) in paragraph (3) for the words “working families’ tax credit” in sub-paragraphs (a) and (c) there shall be substituted the words “working tax credit”, sub-paragraph (b) shall be omitted and the words “as equal” in sub-paragraph (c) shall be omitted, and
 - (iv) paragraph (5) shall be omitted.

2. In the Social Fund Maternity and Funeral Expenses (General) Regulations 1987(a)–

- (a) in regulation 3(1) (interpretation)–
 - (i) after the definition of “child” there shall be inserted the following definition ““child tax credit” means a child tax credit under section 8 of the Tax Credits Act 2002(b)”;
 - (ii) after the definition of “family” there shall be inserted the following definition-
“family element” means in a case where any child in respect of whom child tax credit is payable is under the age of one year, the amount specified in regulation 7(3)(a) of the Child Tax Credit Regulations 2002(c) or in any other case, the amount specified in regulation 7(3)(b) of those Regulations;”, and
 - (iii) after the definition of “unmarried couple” there shall be inserted the following definition ““working tax credit” means a working tax credit under section 10 of the Tax Credits Act 2002”;
- (b) in regulation 5(d) (entitlement) in paragraph (1)(a) for the words “working families’ tax credit or disabled person’s tax credit” there shall be substituted the words “working tax credit where the disability element or the severe disability element of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(e) is included in the award or child tax credit payable at a rate higher than the family element”;
- (c) in regulation 6(b)(f) (persons affected by a trade dispute) for the words “working families’ tax credit”, in both places where they occur, there shall be substituted the words “working tax credit where the disability element or the severe disability element of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 is included in the award or child tax credit payable at a rate higher than the family element.”;
- (d) regulation 6(c) and the word “or” which immediately precedes it shall be omitted;
- (e) in regulation 7(1)(a)(i)(g) (entitlement) for the words “working families’ tax credit, disabled person’s tax credit” there shall be substituted the words “working tax credit where the disability element or the severe disability element of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 is included in the award, child tax credit payable at a rate higher than the family element”.

3. In regulation 6(h) (date of claim) of the Social Security (Claims and Payments) Regulations 1987–

- (a) in paragraph (28)(a) for the words “working families’ tax credit or disabled person’s tax credit” there shall be substituted the words “working tax credit” ; and

(a) S.I. 1987/481.

(b) 2002 c.21.

(c) S.I. 2002/2007.

(d) The relevant amending instruments are S.I. 1988/36, 1991/2742, 1996/1443 and 2000/528.

(e) S.I. 2002/2005.

(f) The relevant amending instruments are S.I. 1988/36 and 1999/2566.

(g) The relevant amending instrument is S.I. 1999/2566.

(h) S.I. 1987/1968. The relevant amending instruments are S.I. 1997/793 and 1999/2572.

(b) in paragraph (28)(b) after the words “remunerative work” there shall be added the words “for the purposes of that tax credit”.

4. In regulation 2B(2)(a) (relaxation of the first contribution condition in certain cases) of the Social Security (Incapacity Benefit) Regulations 1994 after sub-paragraph (b)(ii) there shall be inserted the following head—

“(iii) who was entitled to working tax credit where the disability element or the severe disability element of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 was included in the award; or”.

5. Paragraph 5 of Schedule 1 and paragraph 5 of Schedule 2 to the Income-related Benefits and Jobseeker’s Allowance (Working Tax Credit and Child Tax Credit)(Amendment) Regulations 2002(b) shall be omitted.

6. 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 shall be omitted.

(a) S.I. 1994/2946. The relevant amending instrument is S.I. 2000/3120.
(b) S.I. 2002/2402.

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.

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