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## EXPLANATORY NOTE

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

These Regulations further amend the Welfare Food Regulations 1996 (“the principal Regulations”). Regulation 2 inserts a definition of “relevant income” that is used in relation to tax credits and removes the definition of “working families’ tax credit”. Working families’ tax credit ceases on 5 April 2003.

Regulation 3 amends regulation 3(2)(b) of the principal Regulations. It alters the basis of entitlement to free milk of certain children. A child who meets certain conditions and who is a member of the family of a person who is entitled to child tax credit in certain circumstances is entitled to receive milk for personal consumption. For the child to be entitled, the relevant income of the person or persons to whom the award of child tax credit is made must not exceed £13,230.

Similar amendments are made to regulations 4 and 5 in respect of the entitlement of certain children under the age of one year to free dried milk or milk and of certain children under the age of five years to free vitamins.

Regulation 6 makes a consequential amendment to regulation 6 of the principal Regulations by inserting a reference to evidence to entitlement founded on child tax credit based on the specified income. It also substitutes the Department of Health as the place to which a beneficiary may apply for a payment in certain circumstances, and adds provision to enable a person authorised by the Secretary of State to make a payment in certain circumstances. Similar amendments with regard to the place to which a beneficiary may apply and who may make a payment or replace a milk token are made to regulations 8, 12, 13 and 15.

Regulation 7 amends regulation 7 of the principal Regulations. It removes entitlement to purchase dried milk at a reduced price based on entitlement to working families’ tax credit and satisfaction of other conditions. It replaces this with entitlement based on entitlement to working tax credit and child tax credit if the relevant income of the person or persons to whom the award of tax credit is made does not exceed £14,200, and other conditions are satisfied. It also extends entitlement to a person who is entitled to child tax credit (but not entitled to working tax credit) if the relevant income of the person to whom the award of child tax credit is made is more than £13,230 but not more than £14,200 and that person meets other conditions. It makes other consequential amendments.

Regulation 9 amends regulation 12 of the principal Regulations. Amongst other things, it enables a payment to be made to a beneficiary in specified circumstances whether or not the beneficiary has made an application under regulation 12(1).

Regulation 12 adds a reference in Schedule 1 to the dried milk of another manufacturer. Regulation 13 amends the wording of section 113 of the Social Security Administration Act 1992 (breach of regulations) referred to in Column 2 of Schedule 6 for the purposes of the principal Regulations.