
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003. They make provision in connection with the abolition of the special amounts and premia in income support and jobseeker's allowance for those with responsibility for children and young persons: see section 1 of the Tax Credits Act 2002 (c. 21). Such amounts and premia are replaced by child tax credit under that Act. The amendments ensure that, during the transitional period, no new awards of such amounts and premia are made except to existing claimants who already have an amount in respect of a child or young person included in their applicable amount.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business.