
STATUTORY INSTRUMENTS

2005 No. 2294

The Social Security (Tax Credits) Amendment Regulations 2005

Amendment of the Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003

2.—(1) The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003(1) shall be amended in accordance with this regulation.

(2) In regulation 1 (citation, commencement and interpretation)—

- (a) in paragraphs (3) and (4) for “paragraph (5)” substitute “paragraphs (4A) to (5)”;
- (b) after paragraph (4) insert—

“(4A) In the case of a person who makes a claim for income support on or after 8th September 2005, regulation 2 and Schedule 1 shall have effect from the date that claim is made.

(4B) Subject to paragraph (4C), in the case of a claimant for income support who applies on or after 8th September 2005 for an amount to be included in his applicable amount in respect of a child or young person, regulation 2 and Schedule 1 shall have effect from the date of that application.

(4C) Paragraph (4B) shall not apply to a claimant for income support who already has an amount included in his applicable amount in respect of a child or young person on the date he makes the application referred to in that paragraph.”;

- (c) in paragraphs (7) and (8) for “paragraph (9)” substitute “paragraphs (8A) to (9)”;
- (d) after paragraph (8) insert—

“(8A) In the case of a person who makes a claim for a jobseeker’s allowance on or after 8th September 2005, regulation 3 and Schedule 2 shall have effect from the date that claim is made.

(8B) Subject to paragraph (8C), in the case of a claimant for a jobseeker’s allowance who applies on or after 8th September 2005 for an amount to be included in his applicable amount in respect of a child or young person, regulation 3 and Schedule 2 shall have effect from the date of that application.

(8C) Paragraph (8B) shall not apply to a claimant for a jobseeker’s allowance who already has an amount included in his applicable amount in respect of a child or young person on the date he makes the application referred to in that paragraph.”.