
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend—

- the Income Support (General) Regulations 1987 (S.I. 1987/1967),
- the Jobseeker’s Allowance Regulations 1996 (S.I. 1996/207),
- the Housing Benefit Regulations 2006 (S.I. 2006/213),
- the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 (S.I. 2006/214),
- the Council Tax Benefit Regulations 2006 (S.I. 2006/215), and
- the Council Tax Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 (S.I. 2006/216),

in consequence of changes to the tax system in relation to pensions schemes made by Part 4 of the Finance Act 2004.

These Regulations also amend—

- the Income Support (General) Regulations 1987 and the Jobseeker’s Allowance Regulations 1995 so as to replace obsolete references (concerning personal reliefs and war widowers’ pensions) under repealed provisions of the Income and Corporation Taxes Acts 1970 and 1988; and
- the Social Security (Credits) Regulations 1975 (S.I. 1975/556) by inserting references to “widowed parent’s allowance” and “bereavement benefits” in the definition of “reckonable year” in regulation 2 and by omitting superfluous words in regulation 8B(2).

A full Regulatory Impact Assessment has not been produced for this instrument because it has no impact on the costs of business, charities or voluntary bodies.