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STATUTORY INSTRUMENTS

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**2011 No. 728**

**EDUCATION, ENGLAND**

**The Education (Free School Lunches) (Prescribed Tax Credits) (England) (Amendment) Order 2011**

<i>Made</i>	- - - -	<i>10th March 2011</i>
<i>Laid before Parliament</i>		<i>16th March 2011</i>
<i>Coming into force</i>	- -	<i>6th April 2011</i>

The Secretary of State for Education makes the following Order in exercise of the powers conferred by section 512ZB(4)(aa) of the Education Act 1996<sup>(1)</sup>:

**Citation and commencement**

1. This Order may be cited as the Education (Free School Lunches) (Prescribed Tax Credits) (England) (Amendment) Order 2011 and comes into force on 6th April 2011.

**Amendment of the Education (Free School Lunches) (Prescribed Tax Credits) (England) Order 2003**

2.—(1) The Education (Free School Lunches) (Prescribed Tax Credits) (England) Order 2003<sup>(2)</sup> is amended as follows.

(2) For article 3, substitute—

**“Prescribed tax credits**

3. Child Tax Credit is prescribed for the purposes of section 512ZB(4)(aa) of the 1996 Act in circumstances where C’s parent—

- (a) is entitled to Child Tax Credit but not to Working Tax Credit; and
- (b) is receiving Child Tax Credit by virtue of an award which is based on an annual income not exceeding £16,190.”.

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(1) 1996 c. 56. Section 512ZB, together with sections 512 and 512ZA, was substituted for section 512, as originally enacted, by section 201(1) of the Education Act 2002 (c.32); subsection (4)(aa) of section 512ZB was inserted by section 26(1)(c) of the Child Poverty Act 2010 (c. 9). For the meaning of “prescribed” see, by virtue of section 512ZB(5), section 512(6).

(2) S.I. 2003/383.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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10th March 2011

*Nick Gibb*  
Minister of State  
Department for Education

## **EXPLANATORY NOTE**

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

This Order amends the Education (Free School Lunches) (Prescribed Tax Credits) (England) Order 2003.

It prescribes, for the purposes of section 512ZB(4)(aa) of the Education Act 1996, that where a person's parent is entitled to Child Tax Credit but not to Working Tax Credit and is receiving Child Tax Credit based on an annual income not exceeding £16,190, that person is entitled to free school lunches.

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.