

**2014 No. 384**

**SOCIAL SECURITY**

**TAX CREDITS**

**The Child Benefit and Tax Credits Up-rating Order 2014**

*Made* - - - - *24th February 2014*

*Coming into force*

*for the purposes of article 2* *7th April 2014*

*for the purposes of articles 3 and 4* *6th April 2014*

Following a review in the tax year ending with 5th April 2014 of the sums specified in section 150(1)(i) of the Social Security Administration Act 1992(a) (“the Great Britain Administration Act”) (annual up-rating of benefits) the Treasury have determined that the general level of prices in Great Britain has increased by at least 1 per cent over the period under review.

Section 132(1) of the Social Security Administration (Northern Ireland) Act 1992(b) (“the Northern Ireland Administration Act”) provides that, whenever the Treasury make an Order under section 150 of the Great Britain Administration Act, they may make corresponding provision in respect of Northern Ireland.

Following a review under section 41(1) in the tax year ending 5th April 2014 of the amounts specified in section 41(2) of the Tax Credits Act 2002(c), the Treasury have determined that the general level of prices in the United Kingdom has increased by at least 1 per cent over the period under review.

The Treasury make the following Order under section 1(1), (2), (3), (5) and (7) and section 2(1), (2), (3) and (4) of the Welfare Benefits Up-rating Act 2013(d) and under section 132(1) of the Northern Ireland Administration Act 1992(e).

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- (a) 1992 c. 5.  
(b) 1992 c. 8. The functions of the Department for Social Development in respect of child benefit under section 132 of the Northern Ireland Administration Act 1992 (review and alteration of benefits: Northern Ireland) which are relevant to the making of this Order were transferred to the Treasury by section 49(4) of the Tax Credits Act 2002 (c. 21)  
(c) 2002 c. 21.  
(d) 2013 c 16. Section 3(5) of the Welfare Benefits Up-rating Act 2013 provides that section 1(1) to (7) of, and paragraph 1 of the Schedule to, the Act extends to England and Wales and Scotland only. Section 1(7) provides that, for the purposes of Child Benefit, the obligation to make an order under section 1 falls on the Treasury.  
(e) Section 1(8) of the Welfare Benefits Up-rating Act 2013, which extends to the United Kingdom by virtue of section 3(7), provides that a reference in any other enactment to an order under section 150 of the Great Britain Administration Act includes a reference to an order made under section 1. Section 1(9) provides that nothing in section 166 of the Northern Ireland Administration Act (control of orders and regulations) applies in relation to an order made by the Treasury under section 132 of that Act which corresponds to an order made under section 1.

## **Citation and commencement**

1. This Order may be cited as the Child Benefit and Tax Credits Up-rating Order 2014 and comes into force—

- (a) for the purposes of article 2 on 7th April 2014;
- (b) for the purposes of articles 3 and 4 on 6th April 2014.

## **Amendment of the Child Benefit (Rates) Regulations 2006**

2. In regulation 2(1) of the Child Benefit (Rates) Regulations 2006(a)—

- (a) in sub-paragraph (a)(enhanced rate), for “£20.30” substitute “£20.50”; and
- (b) in sub-paragraph (b)(other cases), for “£13.40” substitute “£13.55”.

## **Amendment of the Child Tax Credit Regulations 2002**

3.—(1) Regulation 7 of the Child Tax Credit Regulations 2002(b) (determination of the maximum rate) is amended as follows.

(2) In paragraph (4)—

- (a) in sub-paragraph (c) for “£2,720” substitute “£2,750”;
- (b) in sub-paragraph (f) for “£2,720” substitute “£2,750”.

## **Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002**

4. The table in Schedule 2 (maximum rates of the elements of a working tax credit) to the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(c) is amended as follows—

- (a) in item 1 (basic element), in the second column, for “£1,920” substitute “£1,940”;
- (b) in item 3 (30 hour element), in the second column, for “£790” substitute “£800”;
- (c) in item 4 (second adult element), in the second column, for “£1,970” substitute “£1,990”;
- (d) in item 5 (lone parent element), in the second column, for “£1,970” substitute “£1,990”.

*Stephen Crabb  
David Evennett*

24th February 2014

Two of the Lords Commissioners of Her Majesty’s Treasury

## **EXPLANATORY NOTE**

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

Article 2 increases the weekly rate of child benefit from £20.30 to £20.50 and from £13.40 to £13.55 (enhanced and other rate, respectively).

Article 3 increases the maximum rates of the child element of child tax credits (including qualifying young people) from £2,720 to £2,750.

Article 4 increases the maximum rates of the basic element, the 30 hour element, the second adult element and the lone parent element of working tax credits by one per cent (rounded up).

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sector is foreseen.

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(a) S.I. 2006/965. Last relevant amending instrument is S.I. 2010/982, confirmed by S.I. 2013/716.

(b) S.I. 2002/2007; the last relevant amending instrument is S.I. 2013/750.

(c) S.I. 2002/2005; the last relevant amending instrument is S.I. 2013/750.

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