2002 No. 1697

SOCIAL SECURITY, NORTHERN IRELAND
TAXES, NORTHERN IRELAND

The Tax Credits (Miscellaneous Amendments No. 3) (Northern Ireland) Regulations 2002

Made - - - - -	*1st July 2002*
Laid before Parliament	*2nd July 2002*
Coming into force - -	*23rd July 2002*

The Treasury, in exercise of the powers conferred upon them by section 127(5) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**a**), and section 2(1)(a) of, and the paragraphs 3(c) and 22(a) of Schedule 6 to, the Tax Credits Act 1999(**b**), hereby make the following Regulations:

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Tax Credits (Miscellaneous Amendments No. 3) (Northern Ireland) Regulations 2002 and shall come into force on 23rd July 2002.

(2) These Regulations have effect in relation to award periods of disabled person's tax credit or working families' tax credit commencing on or after 23rd July 2002.

Interpretation

2. In these Regulations—

"the Disability Working Allowance Regulations" means the Disability Working Allowance (General) Regulations (Northern Ireland) 1992(**c**);

"the Family Credit Regulations" means the Family Credit (General) Regulations (Northern Ireland) 1987(**d**).

Amendment to the Disability Working Allowance Regulations

3. In regulation 51A(6C) of the Disability Working Allowance Regulations(**e**) for "26" substitute "the number of weeks of the award".

(**a**) 1992 c. 7. Section 127(5) was amended by paragraph 4(g) of Schedule 1 to the Tax Credits Act 1999 (c. 10).
(**b**) 1999 c. 10.
(**c**) S.R. 1992 No. 78.
(**d**) S.R. 1987 No. 463.
(**e**) Regulation 51A was inserted as regulation 15A by regulation 4(3) of S.R. 1994 No. 274, and the inserted regulation was renumbered as regulation 51A by regulation 17 of S.I. 1999/2488. Paragraphs (6A) to (6C) of regulation 51A were inserted by regulation 5(d) of S.R. 1999 No. 107 and amended by Schedule 2 to S.I. 1999/2488.

Amendment to the Family Credit Regulations

4. In regulation 46A(6C) of the Family Credit Regulations(**a**) for "26" substitute "the number of weeks of the award".

Nick Ainger
John Heppell
1st July 2002 Two of the Lords Commissioners of Her Majesty's Treasury

---

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulation 51A(6C) of the Disability Working Allowance (General) Regulations (Northern Ireland) 1992 (S.R. 1992 No. 78) and regulation 46A(6C) of the Family Credit (General) Regulations (Northern Ireland) 1987 (S.R. 1987 No. 463). The amendments are in consequence of the extension to 7th April 2003 of awards of disabled person's tax credit and working families' tax credit that became payable on or after 4th June 2002, by virtue of the Tax Credits (Prescribed Period of Awards) (Northern Ireland) Regulations 2002 (S.I. 2002/1339).

(**a**) Regulation 46A was inserted as regulation 13A by regulation 3(4) of S.R. 1994 No. 274, and the inserted regulation was renumbered as regulation 46A by regulation 6 of S.I. 1999/2488. Paragraphs (6A) to (6C) of regulation 46A were inserted by regulation 4(d) of S.R. 1999 No. 107 and amended by Schedule 1 to S.I. 1999/2488.

ISBN 0-11-042574-X

9 780110 425740

£1.50

© Crown copyright 2002

Printed and published in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, Controller of
Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament.
E1097 8/2002 121097 19585