STATUTORY INSTRUMENTS

2002 No. 1333

SOCIAL SECURITY
TAXES

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

Made - - - - *14th May 2002*

Laid before Parliament *14th May 2002*

Coming into force in accordance with regulation 1(1)

The Treasury, in exercise of the powers conferred upon them by sections 128(5), 129(8), 136(3) and (5)(a) and (b), 137(1) and 175(1) and (3) of the Social Security Contributions and Benefits Act 1992**(a)**, and section 2(1)(a) of, and paragraphs 1(c), (d) and (g) and 20(a) of Schedule 2 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) Regulations 2002 and shall come into force—

(a) for the purposes of regulations 3 and 4, on 6th August 2002,

(b) for the purposes of regulations 5 and 6, on 4th June 2002.

(2) Regulations 3 and 4 have effect in relation to award periods commencing on or after 6th August 2002.

(3) Regulations 5 and 6 have effect in relation to award periods commencing on or after 4th June 2002.

Interpretation

2. In these Regulations—

"award periods" means award periods of disabled person's tax credit or, as the case may be, working families' tax credit;

"the Disability Working Allowance Regulations" means the Disability Working Allowance (General) Regulations 1991**(c)**;

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

Student income

3.—(1) In each of the provisions listed in paragraph (2) for "£260" substitute "£265".

(2) The provisions are—

(a) 1992 c.4. Sections 128(5) and 129(8) were amended by paragraph 2(g) and (h) of Schedule 1 to the Tax Credits Act 1999 (c.10). Section 137(1) is cited because of the meaning it ascribes to the word "prescribed".
(b) 1999 c.10.
(c) S.I. 1991/2887.
(d) S.I. 1987/1973.

(a) regulations 38(2A)(a) and 42A(5)(a) of the Family Credit Regulations**(a)**;

(b) regulations 42(2A)(a) and 47(5)(a) of the Disability Working Allowance Regulations**(b)**.

4.—(1) In each of the provisions listed in paragraph (2) for "£319" substitute "£327".

(2) The provisions are—

(a) regulations 38(2A)(b) and 42A(5)(b) of the Family Credit Regulations;

(b) regulations 42(2A)(b) and 47(5)(b) of the Disability Working Allowance Regulations.

Determination of appropriate maximum amount of tax credit

5.—(1) Amend regulation 46 of the Family Credit Regulations ("regulation 46") and regulation 51 of the Disability Working Allowance Regulations ("regulation 51") as follows.

(2) For paragraph (1D) of regulation 46 and paragraph (1C) of regulation 51**(c)** substitute the following paragraph—

"This paragraph applies to either of the following persons—

(a) a person in respect of whom the care component of disability living allowance is, or would but for either a suspension of benefit in accordance with regulations under section 113(2) of the Contributions and Benefits Act or an abatement as a consequence of hospitalisation, be payable at the highest rate prescribed under section 72(3) of that Act, and

(b) a person in respect of whom attendance allowance is, or would but for either a suspension of benefit in accordance with regulations under section 113(2) of that Act or an abatement as a consequence of hospitalisation, be payable at the higher rate referred to in section 65(3) of that Act.".

6.—(1) In the Table in Schedule 4 to the Family Credit Regulations**(d)** in column (2) at paragraph 1 for "£60" substitute "£62.50".

(2) In the Table in Schedule 5 to the Disability Working Allowance Regulations**(e)** in column (2) at paragraph 2 for "£92.80" substitute "£95.30".

Anne McGuire
Tony McNulty
14th May 2002 Two of the Lords Commissioners of Her Majesty's Treasury

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(a) Regulation 38 was amended by regulation 7(3) of S.I. 1999/1935, regulation 5 of S.I. 2000/1807 and regulations 6 and 7 of S.I. 2001/2539. Regulation 42A was inserted by regulation 3(5) of S.I. 1990/1549 and amended by regulation 7 of S.I. 2000/1807 and regulations 6 and 7 of S.I. 2001/2539.

(b) Regulation 42 was amended by regulation 7(3)(a) and (b) of S.I. 1999/1935, regulation 13 of S.I. 2000/1807 and regulations 6 and 7 of S.I. 2001/2539. Regulation 47 was amended by regulation 7(5) of S.I. 1999/1935, regulation 15 of S.I. 2000/1807 and regulations 6 and 7 of S.I. 2001/2539.

(c) Paragraph (1D) of regulation 46 was inserted by regulation 3(5) of S.I. 2001/367 and paragraph (1C) of regulation 51 was inserted by regulation 6(5) of S.I. 2001/367.

(d) The Table was substituted by S.I. 2002/829.

(e) The Table was substituted by S.I. 2002/829.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Family Credit (General) Regulations 1987 (S.I. 1987/1973) and the Disability Working Allowance (General) Regulations 1991 (S.I. 1991/2887).

Regulation 1 provides for citation, commencement and effect and regulation 2 for interpretation.

Regulations 3 and 4 amend, with effect from 6th August 2002, amounts to be disregarded in calculating a student's income for the purposes of determining his entitlement to working families' tax credit or disabled person's tax credit.

Regulation 5 enables persons receiving the higher rate of attendance allowance to receive, with effect from 4th June 2002, the enhanced disability credit introduced in April 2001 by S.I. 2001/367.

Regulation 6 amends, with effect from 4th June 2002, the adult credit figures for working families' tax credit and disabled person's tax credit.

S T A T U T O R Y I N S T R U M E N T S

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£1.75

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E0885 6/02 ON (MFK)