2001 No. 2221

SOCIAL SECURITY, NORTHERN IRELAND

TAXES, NORTHERN IRELAND

The Tax Credits (Miscellaneous Amendments No. 6) (Northern Ireland) Regulations 2001

Made - - - - -	*19th June 2001*
Laid before Parliament	*19th June 2001*
Coming into force - -	*3rd July 2001*

The Treasury, in exercise of the powers conferred upon them by sections 132(4)(b), 133(1) and 171(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**a**), and section 2(1)(a) and (4) of, and paragraphs 3(g) and 22(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. 6) (Northern Ireland) Regulations 2001 and shall come into force on 3rd July 2001.

(2) These Regulations shall have effect in relation to award periods commencing on or after 3rd July 2001.

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 (Northern Ireland) 1992(**c**);

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

Amendments to the Disability Working Allowance Regulations and the Family Credit Regulations

3. Amend the Disability Working Allowance Regulations and the Family Credit Regulations in accordance with the provisions of regulations 4 and 5.

(**a**) 1992 c. 7. Section 133(1) is cited because of the meaning it ascribes to the word "prescribed".
(**b**) 1999 c. 10.
(**c**) S.R. 1992 No. 78.
(**d**) S.R. 1987 No. 463.

Income to be disregarded

4.—(1) Amend Schedule 3 to the Disability Working Allowance Regulations ("Schedule 3") and Schedule 2 to the Family Credit Regulations ("Schedule 2") as follows.

(2) Add as paragraph 70 of Schedule 3 and paragraph 72 of Schedule 2(**a**) the following paragraph—

"Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations (Northern Ireland) 2001(**b**).".

Capital to be disregarded

5.—(1) Amend Schedule 4 to the Disability Working Allowance Regulations ("Schedule 4") and Schedule 3 to the Family Credit Regulations ("Schedule 3") as follows.

(2) Add as paragraph 69 of Schedule 4 and paragraph 70 of Schedule 3(**c**) the following paragraph—

"Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations (Northern Ireland) 2001.".

Anne McGuire
John Heppell
19th June 2001 Two of the Lords Commissioners of Her Majesty's Treasury

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EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Family Credit (General) Regulations (Northern Ireland) 1987 (S.R. 1987 No. 463) ("the Family Credit Regulations") and the Disability Working Allowance (General) Regulations (Northern Ireland) 1992 (S.R. 1992 No. 78) ("the Disability Working Allowance Regulations").

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

Regulation 3 introduces the amendments made by regulations 4 and 5.

Regulation 4 amends Schedule 3 to the Disability Working Allowance Regulations and Schedule 2 to the Family Credit Regulations so as to add to the list of income to be disregarded in calculating a claimant's gross income discretionary housing payments paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations (Northern Ireland) 2001 (S.R. 2001 No. 216).

Regulation 5 amends Schedule 4 to the Disability Working Allowance Regulations and Schedule 3 to the Family Credit Regulations so as to add to the list of capital to be disregarded in calculating a claimant's capital discretionary housing payments pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations (Northern Ireland) 2001.

(**a**) Paragraph 69 of Schedule 3 and paragraph 71 of Schedule 2 were added by S.I. 2001/20.
(**b**) S.R. 2001 No. 216.
(**c**) Paragraph 68 of Schedule 4 and paragraph 69 of Schedule 3 were added by S.I. 2001/1083.

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