2001 No. 2540

SOCIAL SECURITY, NORTHERN IRELAND

TAXES, NORTHERN IRELAND

The Tax Credits (Miscellaneous Amendments No. 7) (Northern Ireland) Regulations 2001

Made - - - - -	*16th July 2001*
Laid before Parliament	*16th July 2001*
Coming into force - -	*7th August 2001*

The Treasury, in exercise of the powers conferred upon them by sections 127(5), 128(8), 132(3) and (4)(a) and (b), 133(1) and 171(1) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**a**), and section 2(1)(a) and (4) of, and paragraphs 3(c), (d) and (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. 7) Regulations 2001 and shall come into force on 7th August 2001.

(2) These Regulations shall have effect in relation to award periods commencing on or after 7th August 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**).

(**a**) 1992 c. 7. Sections 127(5) and 128(8) were amended by paragraphs 1(a) and (b) and (4(g) and (h) of Schedule 1 to the Tax Credits Act 1999 (c. 10). Section 133(1) is cited because of the meaning it ascribes to the word "prescribed". The functions of the Department of Health and Social Services for Northern Ireland in respect of working families' tax credit and disabled person's tax credit which are exercised in the making of these Regulations were transferred to the Treasury by section 2(1)(a) and (4) of, and paragraphs 3(c), (d) and (g) and 22(a) of Schedule 2 to, the Tax Credits Act 1999.

(**b**) 1999 c. 10.

(**c**) S.R. 1992 No. 78.

(**d**) S.R. 1987 No. 463.

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

3. Amend Chapter VII of Part IV of the Family Credit Regulations and Chapter VII of Part V of the Disability Working Allowance Regulations (students) in accordance with regulations 4 to 8.

4. In the definition of "contribution" in regulation 37 of the Family Credit Regulations and regulation 41 of the Disability Working Allowance Regulations(**a**)—

(a) for the words "a Minister of the Crown" substitute "the Secretary of State, the Scottish Ministers";

(b) for the words "the Secretary of State or education authority takes" substitute "the Scottish Ministers or education authority take";

(c) for the words "the Secretary of State or the education authority consider" substitute "the Scottish Ministers or the education authority consider".

5. In the definition of "grant" in regulation 37 of the Family Credit Regulations and regulation 41 of the Disability Working Allowance Regulations(**b**) after the words "Secretary of State" insert "or the Scottish Ministers".

6.—(1) In each of the provisions listed in paragraph (2) for "£255" substitute "£260".

(2) The provisions are—

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

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

7.—(1) In each of the provisions listed in paragraph (2) for "£311" substitute "£319".

(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.

8. In regulation 38(2) of the Family Credit Regulations after sub-paragraph (h)(**e**) add—

"(j) that is made in respect of childcare costs pursuant to—

(i) sections 5, 6 and 9 of the Learning and Skills Act 2000(**f**);

(ii) section 4 of the Further Education and Higher Education (Scotland) Act 1992(**g**);

(iii) Article 5 of the Further Education (Northern Ireland) Order 1992(**h**);

(iv) the Education (Student Support) Regulations 2001(**i**);

(**a**) The definition was amended by regulation 3(1) and (2)(a) and (b) of S.R. 1998 No. 81 and regulations 5(2)(a) and 6(2)(a) of S.R. 1999 No. 317.
(**b**) The definition was amended by regulation 2(3) of S.R. 1990 No. 297.
(**c**) Regulation 38 ws amended by regulation 10(a) and (c) of S.R. 1992 No. 148, regulation 3(2) of S.R. 1996 No. 405, regulation 11(a) of S.R. 1998 No. 131 and regulation 5(3) of S.R. 1999 No. 317. Regulation 42A was inserted by regulation 2(5) of S.R. 1990 No. 297 and amended by regulation 8(b) of S.R. 1991 No. 326, regulation 5(5) of S.R. 1999 No. 317 and regulation 7 of S.I. 2000/2189.
(**d**) Regulation 42 was amended by regulation 2(10)(a) of S.R. 1992 No. 403, regulation 6(3) of S.R. 1999 No. 317 and regulation 13 of S.I. 2000/2189. Regulation 47 was amended by regulation 6(5) of S.R. 1999 No. 317 and regulation 15 of S.I. 2000/2189.
(**e**) Sub-paragraph (h) of regulation 38(2) was added by regulation 5(b) of S.I. 2000/2189.
(**f**) 2000 c. 21.
(**g**) 1992 c. 37.
(**h**) S.I. 1997/1772 (N.I. 15).
(**i**) S.I. 2001/951.

(v) the Student's Allowances (Scotland) Regulations 1999(**a**); or

(vi) the Education (Student Support) Regulations (Northern Ireland) 2001(**b**);

provided that the claimant's award does not include an amount of childcare tax credit under regulation 46(1)(ab)(**c**).".

9. In regulation 42(2) of the Disability Working Allowance Regulations after sub-paragraph (g)(**d**) add—

"(h) that is made in respect of childcare costs pursuant to—

(i) sections 5, 6 and 9 of the Learning and Skills Act 2000(**e**);

(ii) section 4 of the Further Education and Higher Education (Scotland) Act 1992(**f**);

(iii) Article 5 of the Further Education (Northern Ireland) Order 1997(**g**);

(iv) the Education (Student Support) Regulations 2001(**h**);

(v) the Student's Allowances (Scotland) Regulations 1999(**i**); or

(vi) the Education (Student Support) Regulations (Northern Ireland) 2001(**j**);

provided that the claimant's award does not include an amount of childcare tax credit under regulation 51(1)(aa)(**k**).".

Tony McNulty
John Heppell

16th July 2001 — Two of the Lords Commissioners of Her Majesty's Treasury

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(**a**) S.I. 1999/1131 (S. 91).
(**b**) S.R. 2001 No. 277.
(**c**) Regulation 46(1)(ab) was inserted by regulation 7(2) of S.I. 1999/2488.
(**d**) Sub-paragraph (g) was added by regulation 13(b) of S. I. 2000/2189.
(**e**) 2000 c. 21.
(**f**) 1992 c. 37.
(**g**) S.I. 1997/1772 (N.I. 15).
(**h**) S.I. 2001/951.
(**i**) S.I. 1999/1131 (S. 91).
(**j**) S.R. 2001 No. 277.
(**k**) Regulation 51(1)(aa) was inserted by regulation 18(2)(c) of S.I. 1999/2488.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make various amendments, with effect from 7th August 2001, to the provisions relating to students in the Family Credit (General) Regulations (Northern Ireland) 1987 (S.R. 1987 No. 463) ("the Family Credit Regulations") and the Disability Working Allowance (General) Regulations 1992 (S.R. 1992 No. 78) ("the Disability Working Allowance Regulations").

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

Regulation 3 introduces the amendments made by regulations 4 to 9.

Regulations 4 and 5 amend the definitions of "contribution" and "grant" in regulation 37 of the Family Credit Regulations and regulation 41 of the Disability Working Allowance Regulations.

Regulations 6 and 7 amend regulations 38 and 42A of the Family Credit Regulations, and regulations 42 and 47 of the Disability Working Allowance Regulations, so as to increase in line with the overall increase in basic student support the allowances given for course-related books and equipment and travelling expenses in calculating the amount of student's income for the purposes of computing working families' tax credit or disabled person's tax credit.

Regulations 8 and 9 make further amendments to regulation 38 of the Family Credit Regulations, and regulation 42 of the Disability Working Allowance Regulations, so as to exclude from the calculation of the amount of a student's income grants made to students in respect of childcare costs provided the claimant's award does not include an amount of childcare tax credit.

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