STATUTORY INSTRUMENTS

2001 No. 366

SOCIAL SECURITY, NORTHERN IRELAND
TAXES, NORTHERN IRELAND

The Tax Credits Schemes (Miscellaneous Amendments No. 2) (Northern Ireland) Regulations 2001

Made - - - -	*12th February 2001*
Laid before Parliament	*13th February 2001*
Coming into force	*10th April 2001*

The Treasury, in exercise of the powers conferred upon them by sections 127(5), 128(8) and 171(1), (3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992**(a)** and section 2(1)(a) and (4) of, and paragraphs 3(c) and (d) 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 Schemes (Miscellaneous Amendments No. 2) (Northern Ireland) Regulations 2001 and shall come into force on 10th April 2001.

(2) These Regulations shall have effect in relation to award periods of working families' tax credit or, as the case may be, disabled person's tax credit commencing on or after 10th April 2001.

Amendments to the Family Credit (General) Regulations (Northern Ireland) 1987

2. Amend the Family Credit (General) Regulations (Northern Ireland) 1987**(c)** in accordance with the provisions of regulations 3 and 4.

Determination of appropriate maximum working families' tax credit

3.—(1) Amend regulation 46 as follows.

(2) For paragraph (1)**(d)** substitute—

"(1) Subject to paragraphs (2) to (7)**(e)** of this regulation, the appropriate maximum working families' tax credit shall be the aggregate of the following credits—

(a) 1992 c. 7.
(b) 1999 c. 10.
(c) S.R. 1987 No. 463.
(d) Amended by regulation 12(a) of S.R. 1988 No. 131, regulation 3(3)(a) of S.R. 1995 No. 223, regulation 5(2) of S.R. 1996 No. 476, regulation 7(2) of, and paragraph (1)(xiv) of Schedule 1 to, S.I. 1999/2488 and regulation 8(a) of S.I. 2000/2189.
(e) Paragraph (2) was amended by regulation 5(3) of S.R. 1996 No. 476 and paragraph (4) by regulation 3(10) of S.R. 1993 No. 373. Paragraph (7) was inserted by regulation 12(b) of S.R. 1988 No. 131 and amended by regulation 4(6) of S.R. 1995 No. 86 and regulation 5(4) of S.R. 1996 No. 476. See also Article 3(a) and (b) of S.I. 2000/931 (the latest Up-rating Order) which prescribes sums contained in paragraphs (4), (5) and (6).

(a) in respect of a claimant or, if he is a member of a married or unmarried couple, in respect of the couple, the credit specified in column (2) of the table in Schedule 4 at paragraph 1;

(b) in respect of a lone parent who works, or in respect of a claimant who is a member of a married or unmarried couple either or both of whom work, for not less than 30 hours per week, the credit specified in column (2) of the table in Schedule 4 at paragraph 2;

(c) in a case to which regulation 46A**(a)** applies, a credit ("childcare tax credit") equal to 70 per cent. of the amount of any relevant childcare charges as mentioned and calculated on a weekly basis in regulation 46A, subject to a maximum in respect of the claimant's family of whichever the amounts specified in paragraph (1A)**(b)** applies in the claimant's case;

(d) in respect of a lone parent to whom paragraph (1D) applies, or, where the claimant is a member of a married or unmarried couple to either or both of whom paragraph (1D) applies, in respect of the couple, the credit specified in column (2) of the table in Schedule 4 at paragraph 3;

(e) in respect of any child or young person for whom the claimant or his partner is treated as responsible by virtue of regulation 7, the credit specified in column (2) of the table in Schedule 4 at paragraph 4 or 5 as appropriate in respect of the period specified in that paragraph;

(f) in respect of any child or young person for whom the claimant or his partner is treated as responsible by virtue of regulation 7 and who is a member of the claimant's household—

(i) where paragraph (1B)**(c)** applies, and paragraph (1D) does not apply, to the child or young person, the credit specified in column (2) of the table in Schedule 4 at paragraph 6(a);

(ii) where paragraph (1D) applies to the child or young person, the credit specified in column (2) of that table at paragraph 6(b).".

(3) In paragraph (1A) for "(1)(ab)" substitute "(1)(c)".

(4) In paragraph (1B) omit "for whom the claimant or his partner is responsible and who is a member of the claimant's household, and".

(5) After paragraph (1C) insert—

"(1D) This paragraph applies to 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.".

(6) In paragraph (2) for "of Schedule 4 against paragraph 3 in column (1)" substitute "of the table in Schedule 4 at paragraph 5".

(7) In paragraph (5) after "the amount" insert "or amounts".

4. For the table in Schedule 4**(d)** substitute the table set out in Schedule 1 to these Regulations.

Amendments to the Disability Working Allowance (General) Regulations (Northern Ireland) 1992

5. Amend the Disability Working Allowance (General) Regulations (Northern Ireland) 1992**(e)** in accordance with the provisions of regulations 6 and 7.

(a) Regulation 46A was formerly regulation 13A and was renumbered by regulation 6 of, and amended by regulation 8 of, and paragraph (1) of Schedule 1 to, S.I. 1999/2488. Regulation 13A was inserted by regulation 3(4) of S.R. 1994 No. 274 and amended by regulation 4(4)(a) of S.R. 1995 No. 86, regulation 4 of S.R. 1996 No. 476, regulation 2(4) of S.R. 1997 No. 515, regulation 4(4) of S.R. 1998 No. 2 and regulation 4 of S.R. 1999 No. 107.

(b) Inserted by regulation 7(3) of S.I. 1999/2488.

(c) Inserted, together with paragraph (1C), by regulation 8(b) of S.I. 2000/2189.

(d) Amended by regulation 3(4) of S.R. 1995 No. 223, regulation 6 of S.R. 1996 No. 476, paragraph (1)(xxiv) of Schedule 1 to S.I. 1999/2488, regulation 2 of S.I. 2000/1325 and regulation 9 of S.I. 2000/2189. See also Article 3(d), and Schedule 1 to S.I. 2000/931 (the latest Up-rating Order) which prescribes sums contained in Schedule 4.

(e) S.R. 1992 No. 78.

Determination of appropriate maximum disabled person's tax credit

6.—(1) Amend regulation 51 as follows.

(2) For paragraph (1)**(a)** substitute—

"(1) Subject to paragraphs (2) to (7)**(b)** of this regulation, the appropriate maximum disabled person's tax credit shall be the aggregate of the following credits—

(a) in respect of a single claimant, the credit specified in column (2) of the table in Schedule 5 at paragraph 1;

(b) in a case to which regulation 51A**(c)** applies, a credit ("childcare tax credit") equal to 70 per cent. of the amount of any relevant childcare charges as mentioned and calculated on a weekly basis in regulation 51A, subject to a maximum in respect of the claimant's family of whichever the amounts specified in paragraph (1AA)**(d)** applies in the claimant's case;

(c) in respect of a claimant who is a member of a married or unmarried couple, or who is a lone parent who is treated as responsible for a child or young person by virtue of regulation 9, the credit specified in column (2) of the table in Schedule 5 at paragraph 2;

(d) in respect of a claimant who is—

(i) a single claimant or lone parent who works, or

(ii) a member of a married or unmarried couple either or both of whom work,

for not less than 30 hours per week, the credit specified in column (2) of the table in Schedule 5 at paragraph 3;

(e) in respect of a claimant who is a lone parent to whom paragraph (1C) applies, or, where a claimant is a member of a married or unmarried couple to either or both of whom paragraph (1C) applies, in respect of the couple, the credit specified in column (2) of the table in Schedule 5 at paragraph 4;

(f) in respect of a claimant to whom paragraph (1C) applies but who is neither a lone parent nor a member of a married or unmarried couple, the credit specified in column (2) of the table in Schedule 5 at paragraph 5;

(g) in respect of any child or young person for whom the claimant or his partner is treated as responsible by virtue of regulation 9, the credit specified in column (2) of the table in Schedule 5 at paragraph 6 or 7 as appropriate in respect of the period specified in that paragraph;

(h) in respect of any child or young person for whom the claimant or his partner is treated as responsible by virtue of regulation 9 and who is a member of the claimant's household—

(i) where paragraph (1A)**(e)** applies, and paragraph (1C) does not apply, to the child or young person, the credit specified in column (2) of the table in Schedule 5 at paragraph 8(a);

(ii) where paragraph (1C) applies to the child or young person, the credit specified in column (2) of the table in Schedule 5 at paragraph 8(b).".

(3) In paragraph (1AA) for "(1)(aa)" substitute "(1)(b)".

(4) In paragraph (1A) omit "for whom the claimant or his partner is responsible and who is a member of the claimant's household, and".

(a) Amended by regulation 3(3)(a) of S.R. 1995 No. 67, regulation 4(3) of S.R. 1995 No. 223, regulation 8(2) of S.R. 1996 No. 476 and regulation 18(2), and paragraph (2)(xiv) of Schedule 2 to, S.I. 1999/2488.

(b) Paragraph (2) was amended by regulation 8(3) of S.R. 1996 No. 476 and, together with paragraphs (4) to (7), by regulation 18(4) of S.I. 1999/2488. Paragraph (4) was amended by regulation 2(10) of S.R. 1993 No. 373. Paragraph (7) was amended by regulation 5(7) of S.R. 1995 No. 86, regulation 8(4) of S.R. 1996 No. 476 and paragraph (2)(xiv) of Schedule 2 to S.I. 1999/2488. See also Article 4(a) and (b) of S.I. 2000/931 (the latest Up-rating Order) which prescribes sums contained in paragraphs (4), (5) and (6).

(c) Regulation 51A was formerly regulation 15A and was renumbered by regulation 17 of, and amended by regulation 19(2) and (3) of, and paragraph (2)(xv) of Schedule 2 to, S.I. 1999/2488. Regulation 15A was inserted by regulation 4(3) of S.R. 1994 No. 274 and amended by regulation 5(5) of S.R 1995 No. 86, regulation 7(2) of S.R. 1996 No. 476, regulation 2(4) of S.R. 1997 No. 515, regulation 7(4) of S.R. 1998 No. 2 and regulation 5 of S.R. 1999 No. 107.

(d) Inserted by regulation 18(3) of S.I. 1999/2488.

(e) Inserted, together with paragraph (1B) by regulation 3(3)(b) of S.R. 1995 No. 67.

(5) After paragraph (1B) insert—

"(1C) This paragraph applies to 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.".

(6) In paragraph (2) for "of Schedule 5 against paragraph 4 in column (1)" substitute "of the table in Schedule 5 at paragraph 7".

(7) In paragraph (5) after "the amount" insert "or amounts".

7. For the table in Schedule 5**(a)** substitute the table set out in Schedule 2 to these Regulations.

Clive Betts
Jim Dowd
12th February 2001 Two of the Lords Commissioners of Her Majesty's Treasury

(a) Amended by regulation 3(4) of S.R. 1995 No. 67, regulation 4(4) of S.R. 1995 No. 223, regulation 9 of S.R. 1996 No. 476, regulation 25(a) of, and paragraph (2)(xxiii) of Schedule 2 to, S.I. 1999/2488 and regulation 3 of S.I. 2000/1325. See also Article 4(d) of, and Schedule 2 to, S.I. 2000/931 (the latest Up-rating Order) which prescribes sums contained in Schedule 5.

SCHEDULE 1

Regulation 4

TABLE IN SCHEDULE 4 TO THE FAMILY CREDIT (GENERAL) REGULATIONS (NORTHERN IRELAND) 1987 AS SUBSTITUTED BY THESE REGULATIONS

(1) Adult, child or young person	*(2) Amount of Credit*
1. Adult.	1. £53.15.
2. Adult to whom regulation 46(1)(b) applies (lone parent working, or member of a married or unmarried couple either or both of whom work, for not less than 30 hours per week).	2. £11.25.
3. Adult to whom regulation 46(1)(d) applies (lone parent who is, or member of a married or unmarried couple either or both of whom are, severely disabled).	3. £16.00.
4. Person in respect of the period beginning on, and including, that person's date of birth and ending on the day preceding the Tuesday which first occurs in the September following that person's sixteenth birthday.	4. £25.60.
5. Person in respect of the period beginning on, and including, the Tuesday which first occurs in the September following that person's sixteenth birthday and ending on the day preceding that person's nineteenth birthday.	5. £26.35.
6. Child or young person—	6.
(a) to whom regulation 46(1)(f)(i) applies (disabled child or young person); or	(a) £22.25; or
(b) to whom regulation 46(1)(f)(ii) applies (severely disabled child or young person).	(b) £41.05.

SCHEDULE 2

Regulation 7

TABLE IN SCHEDULE 5 TO THE DISABILITY WORKING ALLOWANCE (GENERAL) REGULATIONS (NORTHERN IRELAND) 1992 AS SUBSTITUTED BY THESE REGULATIONS

(1) Claimant, child or young person	*(2) Amount of Credit*
1. Single Claimant.	1. £55.15.
2. Claimant to whom regulation 51(1)(c) applies (member of a married or unmarried couple or lone parent).	2. £84.90.
3. Claimant to whom regulation 51(1)(d) applies (single claimant or lone parent who works, or member of a married or unmarried couple either or both of whom work, for not less than 30 hours per week).	3. £11.25.
4. Claimant to whom regulation 51(1)(e) applies (lone parent who is, or member of a married or unmarried couple either or both of whom are, severely disabled).	4. £16.00.
5. Claimant to whom regulation 51(1)(f) applies (severely disabled person who is neither a lone parent nor a member of a married or unmarried couple).	5. £11.05.
6. Person in respect of the period beginning on, and including, that person's date of birth and ending on the day preceding the Tuesday which first occurs in the September following that person's sixteenth birthday.	6. £25.60.
7. Person in respect of the period beginning on, and including, the Tuesday which first occurs in the September following that person's sixteenth birthday and ending on the day preceding that person's nineteenth birthday.	7. £26.35.
8. Child or young person—	8.
(a) to whom regulation 51(1)(h)(i) applies (disabled child or young person); or	(a) £22.25; or
(b) to whom regulation 51(1)(h)(ii) applies (severely disabled child or young person).	(b) £41.05.

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"). The purpose of the amendments is to add new credits in respect of severely disabled adults, children and young persons to the computation of both working families' tax credit and disabled person's tax credit.

Regulation 1 provides for citation, commencement and effect.

Regulations 2 to 4 amend regulation 46 of, and Schedule 4 to, the Family Credit Regulations (determination of appropriate maximum working families' tax credit).

Regulations 5 to 7 amend regulation 51 of, and Schedule 5 to, the Disability Working Allowance Regulations (determination of appropriate maximum disabled person's tax credit).

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