STATUTORY INSTRUMENTS

2000 No. 796

SOCIAL SECURITY, NORTHERN IRELAND
TAXES, NORTHERN IRELAND

The Tax Credits Schemes (Miscellaneous Amendments) (Northern Ireland) Regulations 2000

Made - - - -	*21st March 2000*
Laid before Parliament	*21st March 2000*
Coming into force	*11th April 2000*

The Treasury, in exercise of the powers conferred on them by sections 122(1)(b) and (c), 127(5), 128(8), 132(4)(b) and 133(1) and (2)(a) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**a**) and now vested in them(**b**) hereby make the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Tax Credits Schemes (Miscellaneous Amendments) (Northern Ireland) Regulations 2000, shall come into force on 11th April 2000 and shall have effect in relation to award periods of working families' tax credit or disabled person's tax credit commencing on or after that date.

(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**).

Interpretative amendments

2.—(1) In each of the regulations specified in paragraph (2) below (interpretation), there shall be inserted the following definitions in the appropriate places—

""employment zone" means an area within Great Britain designated by the Employment Zones Regulations 2000(**e**) for the purposes of section 60 of the Welfare Reform and Pensions Act 1999(**f**) and an "employment zone programme" means a programme established for an employment zone or zones designed to assist claiments for a jobseeker's allowance to obtain sustainable employment;";

""employment zone contractor" means a person who is undertaking the provision of facilities in respect of an employment zone programme on behalf of the Secretary of State for Education and Employment;";

(**a**) 1992 c. 7.
(**b**) See section 2(1)(a) of, and paragraph 3(b) to (d) and (g) of Schedule 2 to, the Tax Credits Act 1999 (c. 10).
(**c**) S.R. 1992 No. 78.
(**d**) S.R. 1987 No. 463.
(**e**) S.I. 2000/721.
(**f**) 1999 c. 30.

""subsistence allowance" means an allowance which an employment zone contractor has agreed to pay to a person who is participating in an employment zone programme, which is equal to the amount of income-based jobseeker's allowance which that person would have received in a benefit week had it been payable to him, less 50p;".

(2) The regulations specified in this paragraph are—

(a) regulation 2 of the Disability Working Allowance Regulations;

(b) regulation 2(1) of the Family Credit Regulations.

Person treated as being in Northern Ireland

3. Both regulation 5 of the Disability Working Allowance Regulations and regulation 3 of the Family Credit Regulations shall be amended as follows—

(a) in paragraph (1)(aa)(**a**) for the words "his right to reside or remain in Northern Ireland is not subject to any limitation or condition" there shall be substituted the words "he is not a person subject to immigration control (within the meaning of section 115 of the Immigration and Asylum Act 1999(**b**))";

(b) in paragraph (1A)—

(i) in the words preceding sub-paragraph (a) for the words from "person's right" to "limitation or condition" there shall be substituted the words "person is not subject to immigration control";

(ii) sub-paragraphs (a) and (b) shall be omitted.

Income and capital

4.—(1) There shall be added as—

(a) regulation 34(8)(**c**) of the Disability Working Allowance Regulations (income treated as capital);

(b) regulation 31(8)(**d**) of the Family Credit Regulations;

the following paragraph—

"Any arrears of subsistence allowance which are paid to a claimant as a lump sum shall be treated as capital."

(2) There shall be added respectively as—

(a) paragraphs 63 and 64 of Schedule 3 to the Disability Working Allowance Regulations (sums to be disregarded in the calculation of the income other than earnings);

(b) paragraphs 65 and 66 of Schedule 2 to the Family Credit Regulations,

the following paragraphs—

"Any payment or voucher provided under section 95 or 99 of the Immigration and Asylum Act 1999 for any former asylum-seeker or his dependents."

"In the case of a claimant participating in an employment zone scheme, any payment made by an employment zone contractor to the claimant being—

(a) a training premium payable in respect of the claimant's participation in the employment zone scheme; or

(b) a discretionary payment, being a fee, grant, loan or otherwise."

(3) There shall be added respectively as—

(a) paragraphs 58 and 59 of Schedule 4 of the Disability Working Allowance Regulations (capital to be disregarded);

(b) paragraphs 59 and 60 of Schedule 3 to the Family Credit Regulations,

the following paragraphs—

"In the case of a claimant participating in an employment zone scheme, any payment made by an employment zone contractor to the claimant being—

(a) a training premium payable in respect of the claimant's participation in the employment zone scheme; or

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(**a**) Paragraphs (1)(aa) and (1A) were added by S.R. 1996 No. 11.
(**b**) 1999 c. 33.
(**c**) Regulation 34(7) was added by S.R. 1998 No. 182.
(**d**) Regulation 31(7) was added by S.R. 1998 No. 182.

(b) a discretionary payment, being a fee, grant, loan or otherwise,

but only for the period of 52 weeks from the date of receipt of the payment."

"Any arrears of subsistence allowance paid as a lump sum but only for the period of 52 weeks from the date of receipt of the payment."

Relevant childcare charges

5. In both of regulation 51A(2)(**a**) of the Disability Working Allowance Regulations and regulation 46A(2)(**b**) of the Family Credit Regulations in the definition of "relevant childcare charges" after sub-paragraph (d) there shall be inserted the following sub-paragraph—

"or

(e) by a child care provider approved by an accredited organisation within the meaning given by regulation 4 of the Tax Credit (New Category of Child Care Provider) Regulations 1999(**c**)."

Capital to be disregarded

6. There shall be added as—

(a) paragraphs 61 and 62 of Schedule 4 to the Disability Working Allowance Regulations; and

(b) paragraphs 62 and 63 of Schedule 3 to the Family Credit Regulations;

the following paragraphs—

"Any payment made to a person under regulation 11 of the Housing Benefit (Payments to Reduce Under-occupation) Regulations 2000(**d**), but only for a period of 52 weeks from the date of payment."

"Any training grant payable under the New Deal 50 Plus Employment Credit scheme pursuant to arrangements made under section 2(1) of the Employment and Training Act 1973, but only for a period of 52 weeks from the date of payment."

David Jamieson
Clive Betts

21st March 2000 Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) Regulation 51A was inserted (as regulation 15(A) by S.R. 1994 No. 274 and renumbered 51A by regulation 17 of S.I. 1999/2488.
(**b**) Regulation 46A was inserted (as regulation 13A) by S.R. 1994 No. 274 and renumbered 46A by regulation 6 of S.I. 1999/2488.
(**c**) S.I. 1999/3110.
(**d**) S.I. 2000/63.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Disability Working Allowance (General) Regulations (Northern Ireland) 1992 (S.R. 1992 No. 78) and the Family Credit (General) Regulations (Northern Ireland) 1987 (S.R. 1987 No. 463) (collectively "the principal Regulations"). Disability working allowance and family credit became known as disabled person's tax credit and working families' tax credit respectively (collectively "tax credits") on 5th October 1999.

Regulation 1 provides for citation, commencement and interpretation.

Regulation 2 inserts new definitions in the principal Regulations.

Regulations 3 to 6 make technical amendments to the principal Regulations. The main change is the introduction of a new category of child care provider, for the purposes of tax credits, effected by regulation 5.

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