
STATUTORY INSTRUMENTS

2005 No. 2294

SOCIAL SECURITY

The Social Security (Tax Credits) Amendment Regulations 2005

Made - - - - *16th August 2005*
Laid before Parliament *18th August 2005*
Coming into force - - *8th September 2005*

The Secretary of State for Work and Pensions, in exercise of the powers conferred upon him by sections 123(1)(a), 124(1)(e), 135(1), 136(1), (3), (4) and (5), 137(1), 175(1) and (3) to (5) of the Social Security Contributions and Benefits Act 1992⁽¹⁾ and sections 4(5), 12, 13(2), 35(1), 36(2) and (4) of the Jobseekers Act 1995⁽²⁾ and of all other powers enabling him in that behalf, and after agreement by the Social Security Advisory Committee that proposals in respect of these Regulations should not be referred to it⁽³⁾, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Social Security (Tax Credits) Amendment Regulations 2005, and shall come into force on 8th September 2005.

Amendment of the Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003

2.—(1) The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003⁽⁴⁾ shall be amended in accordance with this regulation.

(2) In regulation 1 (citation, commencement and interpretation)—

- (a) in paragraphs (3) and (4) for “paragraph (5)” substitute “paragraphs (4A) to (5)”;
- (b) after paragraph (4) insert—

“(4A) In the case of a person who makes a claim for income support on or after 8th September 2005, regulation 2 and Schedule 1 shall have effect from the date that claim is made.

(1) 1992 c. 4. Section 124(1)(e) was inserted by paragraph 30(5) of Schedule 2 to the Jobseekers Act 1995. Section 137(1) is an interpretation provision cited because of the meaning given to “prescribed”.
(2) 1995 c. 18. Section 35(1) is an interpretation provision cited because of the meaning given to “prescribed”.
(3) See section 170 and 173(1)(b) of the Social Security Administration Act 1992 (c. 5) and paragraph 67 of Schedule 2 to the Jobseekers Act 1995 which added that Act to the list of “the relevant enactments” in respect of which regulations must normally be referred to the Committee.
(4) S.I.2003/455.

(4B) Subject to paragraph (4C), in the case of a claimant for income support who applies on or after 8th September 2005 for an amount to be included in his applicable amount in respect of a child or young person, regulation 2 and Schedule 1 shall have effect from the date of that application.

(4C) Paragraph (4B) shall not apply to a claimant for income support who already has an amount included in his applicable amount in respect of a child or young person on the date he makes the application referred to in that paragraph.”;

(c) in paragraphs (7) and (8) for “paragraph (9)” substitute “paragraphs (8A) to (9)”;

(d) after paragraph (8) insert—

“(8A) In the case of a person who makes a claim for a jobseeker’s allowance on or after 8th September 2005, regulation 3 and Schedule 2 shall have effect from the date that claim is made.

(8B) Subject to paragraph (8C), in the case of a claimant for a jobseeker’s allowance who applies on or after 8th September 2005 for an amount to be included in his applicable amount in respect of a child or young person, regulation 3 and Schedule 2 shall have effect from the date of that application.

(8C) Paragraph (8B) shall not apply to a claimant for a jobseeker’s allowance who already has an amount included in his applicable amount in respect of a child or young person on the date he makes the application referred to in that paragraph.”.

Signed by authority of the Secretary of State for Work and Pensions.

16 August 2005

James Plaskitt
Parliamentary Under-Secretary of State,
Department for Work and Pensions

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003. They make provision in connection with the abolition of the special amounts and premia in income support and jobseeker's allowance for those with responsibility for children and young persons: see section 1 of the Tax Credits Act 2002 (c. 21). Such amounts and premia are replaced by child tax credit under that Act. The amendments ensure that, during the transitional period, no new awards of such amounts and premia are made except to existing claimants who already have an amount in respect of a child or young person included in their applicable amount.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business.