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## EXPLANATORY NOTE

*(This note is not part of the Regulations.)*

These Regulations further amend the Income Support (General) Regulations (Northern Ireland) 1987 and the Jobseeker's Allowance Regulations (Northern Ireland) 1996 so as to remove, in accordance with section 1 of the Tax Credits Act 2002 ("the 2002 Act"), the special amounts and premia in income support and jobseeker's allowance for those with responsibility for children and young persons.

These Regulations further amend the Income Support Regulations, the Jobseeker's Allowance Regulations, the Housing Benefit (General) Regulations (Northern Ireland) 1987, the Social Security (Credits) Regulations (Northern Ireland) 1975, the Social Fund Maternity and Funeral Expenses (General) Regulations (Northern Ireland) 1987, the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987, the Social Security (Incapacity Benefit) Regulations (Northern Ireland) 1994 and the Income-related Benefits and Jobseeker's Allowance (Working Tax Credit and Child Tax Credit Amendment) Regulations (Northern Ireland) 2003 to make further consequential provision and transitional arrangements in connection with the introduction of child tax credit and working tax credit by the 2002 Act.

In so far as these Regulations are required, for the purposes of regulation 4 and Schedule 3, to be referred to the Social Security Advisory Committee under section 149(2) of the Social Security Administration (Northern Ireland) Act 1992 ("the 1992 Act"), after agreement by the Social Security Advisory Committee, they have not been so referred by virtue of section 150(1)(b) of that Act. Otherwise they make in relation to Northern Ireland only provision corresponding to provision contained in Regulations made by the Secretary of State for Work and Pensions in relation to Great Britain and accordingly, by virtue of section 149(3) of, and paragraph 10 of Schedule 5 to, the 1992 Act, are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.

These Regulations do not impose any charge on business.