
STATUTORY INSTRUMENTS

1999 No. 2488

The Tax Credits Schemes (Miscellaneous Amendments) (Northern Ireland) Regulations 1999

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Tax Credits Schemes (Miscellaneous Amendments) (Northern Ireland) Regulations 1999 and shall come into force on 5th October 1999 immediately after section 2(1)(a) of the Tax Credits Act 1999.

(2) Regulations 3 to 25 and 26(3) and (4) shall have effect in relation to any period for which tax credit is payable to a person by virtue of section 127(3) or 128(6) of the Contributions and Benefits Act commencing on or after 5th October 1999.

Interpretation

2. In these Regulations unless the context otherwise requires—

“the Contributions and Benefits Act” has the same meaning as in regulation 2(1) of the Family Credit Regulations and regulation 2 of the Disability Working Allowance Regulations;

“the Disability Working Allowance Regulations” means the Disability Working Allowance (General) Regulations (Northern Ireland) 1992(1);

“the Family Credit Regulations” means the Family Credit (General) Regulations (Northern Ireland) 1987(2);

“regulation” in regulations 3 to 13 means a regulation of the Family Credit Regulations, and in regulations 14 to 25 means a regulation of the Disability Working Allowance Regulations, and any reference in those numbered regulations to a paragraph of a Schedule, or a Schedule, is a reference to the paragraph in that Schedule, or to that Schedule, of those Regulations respectively;

“tax credit” means working families' tax credit or disabled person's tax credit, within the meanings of section 1(1) of the Tax Credits Act 1999.

Amendments to the Family Credit Regulations

3. In regulation 2(1)(3)—

(a) for the definition of “adjudication officer” there shall be substituted—

““appropriate officer” means the Board or, as the case may be, an officer of the Board;”;

(b) after the definition of “assessment period” there shall be inserted—

““the Board” means the Commissioners of Inland Revenue;”;

(c) for the definition of “disability working allowance” there shall be substituted—

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

(2) S.R. 1987 No. 463.

(3) The relevant amendment to regulation 2(1) (the insertion of the definition of “disability working allowance”) was made by S.R. 1992 No. 6.

“the Disability Working Allowance Regulations” means the Disability Working Allowance (General) Regulations (Northern Ireland) 1992;

“disabled person’s tax credit” means a disabled person’s tax credit under section 128 of the Contributions and Benefits Act;

“education and library board” means an education and library board established under Article 3 of the Education and Libraries (Northern Ireland) Order 1986(4);”;

(d) after the definition of “week of claim” there shall be inserted—

““working families’ tax credit” means a working families’ tax credit under section 127 of the Contributions and Benefits Act;”.

4. In regulation 12(5) after the word “Part” there shall be inserted the words “or Part V”.

5.—(1) Regulation 13(6) is amended as follows.

(2) In paragraph (1) sub-paragraph (c) and the word “and” after sub-paragraph (b) shall be omitted.

(3) Paragraph (1A) shall be omitted.

6. Regulation 13A(7) shall be renumbered “46A” and shall be omitted after regulation 13 and inserted after regulation 46.

7.—(1) Regulation 46(8) is amended as follows.

(2) In paragraph (1) after sub-paragraph (aa) the following sub-paragraph shall be inserted—

“(ab) in a case to which regulation 46A applies, a credit (“childcare tax credit”) calculated in accordance with the formula—

$$70\% \times C$$

where

C is 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 of the amounts specified in paragraph (1A) applies in the claimant’s case;”.

(3) After paragraph (1) the following paragraph shall be inserted—

“(1A) The maximum amount to which paragraph (1)(ab) refers shall be—

(a) where the claimant’s family includes only one child in respect of whom relevant childcare charges are paid, £100.00 per week;

(b) where the claimant’s family includes more than one child in respect of whom relevant childcare charges are paid, £150.00 per week.”

8.—(1) Regulation 46A (as renumbered in accordance with regulation 6 of these Regulations) is amended as follows.

(2) For the words “child care” wherever they occur there shall be substituted the word “childcare”.

(3) In paragraph (2)—

(a) before the definition of “relevant childcare charges” there shall be inserted—

(4) S.I.1986/594 (N.I. 3).

(5) Substituted by regulation 4 of S.R. 1988 No. 131.

(6) The relevant amendments were made by S.R. 1994 No. 274 and 1997 No. 515.

(7) Inserted by regulation 3(4) of S.R. 1994 No. 274 and amended by S.R. 1995 No. 86, 1996 No. 476, 1997 No. 515 and 1998 No. 2.

(8) Regulation 46(1)(aa) was inserted by regulation 3(3) of S.R. 1995 No. 223.

““disabled child” means a child to whom paragraph (1A) of regulation 51 of the Disability Working Allowance Regulations applies;”;

(b) in the definition of “relevant childcare charges”–

(i) for the reference to “twelfth birthday” there shall be substituted a reference to “fifteenth birthday or, if the child is a disabled child, sixteenth birthday”;

(ii) after sub-paragraph (a) the following sub-paragraph shall be inserted–

“(aa) for children in respect of the period beginning on their twelfth birthday and ending on the day preceding the first Tuesday in September following their fifteenth birthday or, if the child is a disabled child, sixteenth birthday, out of school hours, by a school on school premises or by an education and library board or an HSS trust;”.

9. In regulation 47(1)(9) for “£80.65” there shall be substituted “£90.00”.

10. In regulation 48 for “70” there shall be substituted “55”.

11. Regulation 51A(10) shall be omitted.

12. In paragraph 48(1) of Schedule 2(11) for the words “£15 of any” there shall be substituted the word “Any”.

13. In Schedule 4(12)–

(a) after the words “young person credits” there shall be inserted the words “(excluding childcare tax credit)”;

(b) for the figure of “£49.80” specified in Column (2) against paragraph 1 (adult) there shall be substituted the figure of “£52.30”;

(c) for the figure of “£15.15” specified in Column (2) against paragraph 2(a) there shall be substituted the figure of “£19.85”.

Amendments to the Disability Working Allowance Regulations

14. In regulation 2–

(a) for the definition of “adjudication officer” there shall be substituted–

““appropriate officer” means the Board or, as the case may be, an officer of the Board;”;

(b) after the definition of “attendance allowance” there shall be inserted–

““the Board” means the Commissioners of Inland Revenue;”;

(c) after the definition of “date of claim” there shall be inserted–

““disabled person’s tax credit” means a disabled person’s tax credit under section 128 of the Contributions and Benefits Act;

“education and library board” means an education and library board established under Article 3 of the Education and Libraries (Northern Ireland) Order 1986(13);”;

(d) after the definition of “week of claim” there shall be inserted–

(9) Amended by regulation 3(9) of S.R. 1992 No. 403 and the amount of £80.65 substituted by regulation 16(c) of S.R. 1999 No. 50.

(10) Inserted by regulation 3(6) of S.R. 1993 No. 120 and amended by S.R. 1999 No. 246.

(11) Paragraph 48 was added by regulation 2(b) of S.R. 1991 No. 520.

(12) Amended by S.R. 1995 No. 223 and 1996 No. 476 and the latest Up-rating Order is S.R. 1999 No. 50.

(13) S.I. 1986/594 (N.I. 3).

““working families' tax credit” means working families' tax credit under section 127 of the Contributions and Benefits Act;”.

15. In regulation 14 after the word “Part” there shall be inserted the words “or Part VI”.

16.—(1) Regulation 15(14) is amended as follows.

(2) In paragraph (1) sub-paragraph (c) and the word “and” after sub-paragraph (b) shall be omitted.

(3) Paragraph (1A) shall be omitted.

17. Regulation 15A(15) shall be renumbered “51A” and shall be omitted after regulation 15 and inserted after regulation 51.

18.—(1) Regulation 51(16) is amended as follows.

(2) In paragraph (1)–

(a) in the words before sub-paragraph (a), for the word “allowances” there shall be substituted the word “credits”;

(b) in sub-paragraphs (a) to (d) for the word “allowance” wherever it occurs there shall be substituted the word “credit”;

(c) after sub-paragraph (a) the following sub-paragraph shall be inserted–

“(aa) in a case to which regulation 51A applies, a credit (“childcare tax credit”) calculated in accordance with the formula–

$$\frac{70\% \times C}{100}$$

where C

is 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 of the amounts specified in paragraph (1AA) applies in the claimant’s case;”.

(3) After paragraph (1) the following paragraph shall be inserted–

“(1AA) The maximum amount to which paragraph (1)(aa) refers shall be–

(a) where the claimant’s family includes only one child in respect of whom relevant childcare charges are paid, £100.00 per week;

(b) where the claimant’s family includes more than one child in respect of whom relevant childcare charges are paid, £150.00 per week.”

(4) In paragraphs (2) and (4) to (7) for references to “allowance” (not appearing in references to “disability working allowance”) there shall be substituted references to “credit”.

19.—(1) Regulation 51A (as renumbered in accordance with regulation 17 of these Regulations) shall be amended as follows.

(2) For the words “child care” wherever they occur there shall be substituted the word “childcare”.

(3) In paragraph (2)–

(a) before the definition of “relevant childcare charges” there shall be inserted–

““disabled child” means a child to whom paragraph (1A) of regulation 51 applies;”;

(14) Amended by regulation 4(2)(b) of S.R. 1994 No. 274 and regulation 2 of 1997 No. 515.

(15) Inserted by regulation 4(3) of S.R. 1994 No. 274 and amended by S.R. 1995 No. 86, 1996 No. 476, 1997 No. 515 and 1998 No. 2.

(16) Amended by S.R. 1993 No. 373, 1995 No. 67, 86, 223 and 1996 No. 50, 476.

- (b) in the definition of “relevant childcare charges”–
- (i) for the reference to “twelfth birthday” there shall be substituted a reference to “fifteenth birthday or, if the child is a disabled child, sixteenth birthday”;
 - (ii) after sub-paragraph (a) the following sub-paragraph shall be inserted–
 - “(aa) for children in respect of the period beginning on their twelfth birthday and ending on the day preceding the first Tuesday in September following their fifteenth birthday or, if the child is a disabled child, sixteenth birthday, out of school hours, by a school on school premises or by an education and library board or an HSS trust;”.
- 20.** In regulation 52(1)(**17**)–
- (a) in sub-paragraph (a) for “£60.50” there shall be substituted “£70.00”;
 - (b) in sub-paragraph (b) for “£80.65” there shall be substituted “£90.00”.
- 21.** In regulation 53 for “70” there shall be substituted “55”.
- 22.** Regulation 56A(**18**) shall be omitted.
- 23.** In paragraph 22 of Schedule 1 for “56” there shall be substituted “182”.
- 24.** In Schedule 3–
- (a) in paragraph 13(1) “£15 of” shall be omitted;
 - (b) after paragraph 58 the following paragraph shall be added–
 - “**59.** Any New Deal 50 Plus Employment Credit payable pursuant to arrangements made under section 2(1) of the Employment and Training Act 1973.”
- 25.** In Schedule 5(**19**)–
- (a) after the words “young person allowance” there shall be inserted the words “(excluding childcare tax credit)”;
 - (b) for the figure of “£51.80” specified in Column (2) against paragraph 1 (single claimant) there shall be substituted the figure of “£54.30”;
 - (c) for the figure of “£81.05” specified in Column (2) against paragraph 2 there shall be substituted the figure of “£83.55”;
 - (d) for the figure of “£15.15” specified in Column (2) against paragraph 3(a) there shall be substituted the figure “£19.85”.

Amendments consequential on the renaming of family credit as “working families’ tax credit” and of disability working allowance as “disabled person’s tax credit”

- 26.**—(1) In the provisions mentioned in Schedule 1 for the references to “family credit” wherever they occur there shall be substituted references to “working families’ tax credit”.
- (2) In the provisions mentioned in Schedule 2 for references to “disability working allowance” wherever they occur there shall be substituted references to “disabled person’s tax credit”.
- (3) In the provisions mentioned in paragraph (4) for references to “the Department” there shall be substituted references to “the Board”.
- (4) The provisions to which paragraph (3) refers are–

(17) Amended by S.R. 1999 No. 50.

(18) Inserted by regulation 2(6) of S.R. 1993 No. 120.

(19) Substituted by S.R. 1999 No. 50.

- (a) regulation 14(6)(20) of the Family Credit Regulations; and
 - (b) regulation 16(8)(20) of the Disability Working Allowance Regulations.
- (5) In the provisions mentioned in paragraph (6) for references to “adjudication officer” there shall be substituted references to “appropriate officer”.
- (6) The provisions to which paragraph (5) refers are—
- (a) regulations 14(2)(a)(ii) and (aa)(ii), 14(2A), 19(3), 20(5), 22(7) and (13) and 26(2B), (4) and (7) of the Family Credit Regulations; and
 - (b) regulations 4(b), 21(3), 22(5), 25(9) and (15) and 29(2B) and (4) of, and paragraph 24 of Schedule 1 to, the Disability Working Allowance Regulations.

Amendments consequential on provisions for decisions and appeals relating to social security benefits contained in the Social Security (Northern Ireland) Order 1998

- 27.—(1) In the provisions mentioned in paragraph (2) for the words from “reviewed” to the end there shall be substituted the word “superseded”.
- (2) The provisions to which paragraph (1) refers are—
- (a) regulation 51(1) and (2)(21) of the Family Credit Regulations;
 - (b) regulation 56(1) and (2)(22) of the Disability Working Allowance Regulations.
- (3) In regulation 49A(1) of the Family Credit Regulations for the word “reviewed” there shall be substituted the word “superseded”.

Jim Dowd
Bob Ainsworth
Two of the Lords Commissioners of Her
Majesty’s Treasury

7th September 1999

(20) Amended by S.R. 1996 No. 583.

(20) Amended by S.R. 1996 No. 583.

(21) Substituted by regulation 3(10) of S.R. 1994 No. 327 and amended by regulation 3(3) of S.R. 1996 No. 405.

(22) Substituted by regulation 4(8) of S.R. 1994 No. 327 and amended by regulation 2(3) of S.R. 1996 No. 405.