
STATUTORY INSTRUMENTS

1999 No. 2488

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

Amendments to the Disability Working Allowance Regulations

18.—(1) Regulation 51(1) 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—

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

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”.