

**2000 No. 1324**

**SOCIAL SECURITY  
TAXES**

**The Tax Credits Schemes (Miscellaneous Amendments  
No. 2) Regulations 2000**

<i>Made - - - -</i>	<i>16th May 2000</i>
<i>Laid before Parliament</i>	<i>16th May 2000</i>
<i>Coming into force</i>	<i>6th June 2000</i>

The Treasury, in exercise of the powers conferred by sections 128(5), 129(8) and 137(1) of the Social Security Contributions and Benefits Act 1992(a) and now vested in them(b), hereby make the following Regulations:

**Citation, commencement and effect**

1. These Regulations may be cited as the Tax Credits Schemes (Miscellaneous Amendments No. 2) Regulations 2000, shall come into force on 6th June 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.

**Amendment to the Family Credit (General) Regulations 1987**

2. In Schedule 4 to the Family Credit (General) Regulations 1987(c) for paragraph 2 in column (1), and for the figures specified in column (2) against that paragraph, there shall be substituted the following paragraph and figure—

“2. Person in respect of the period beginning on that person's date of birth and ending on the day preceding the first Tuesday in September following that person's sixteenth birthday. £25.60.”

**Amendments to the Disability Working Allowance (General) Regulations 1991**

3. In Schedule 5 to the Disability Working Allowance (General) Regulations 1991(d)—

(a) for the heading “*Amount of allowance*” in column (2) there shall be substituted the heading “*Amount of credit*”;

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(a) 1992 c. 4.

(b) See section 2(1)(a) of, and paragraph 1(c) and (d) of Schedule 2 to, the Tax Credits Act 1999 (c. 10).

(c) S.I. 1987/1973, relevantly amended by S.I. 1996/2545, regulation 6, and 2000/931, Article 3(d) and Schedule 1.

(d) S.I. 1991/2887, relevantly amended by S.I. 1996/2545, regulation 9, and 2000/931, Article 4(d) and Schedule 2.

(b) for paragraph 3 in column (1), and for the figures specified in column (2) against that paragraph, there shall be substituted the following paragraph and figure—

“3. Person in respect of the period beginning on that person’s date of birth and ending on the day preceding the first Tuesday in September following that person’s sixteenth birthday.

£25.60.”

*Clive Betts*  
*Bob Ainsworth*

16th May 2000

Two of the Lords Commissioners of Her Majesty’s Treasury

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### EXPLANATORY NOTE

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

These Regulations amend the Family Credit (General) Regulations 1987 (S.I. 1987/1973) and the Disability Working Allowance (General) Regulations 1991 (S.I. 1991/2887). Family credit and disability working allowance became known as working families’ tax credit and disabled person’s tax credit respectively on 5th October 1999.

The purpose of the amendments is to increase from £21.25 to £25.60 the maximum working families’ tax credit, and the maximum disabled person’s tax credit, in respect of the period beginning on a person’s date of birth and ending on the day preceding the first Tuesday in September following that person’s sixteenth birthday. The increases have effect in relation to award periods of both tax credits commencing on or after 6th June 2000.

Regulation 1 provides for citation, commencement and effect.

Regulation 2 amends Schedule 4 to the Family Credit (General) Regulations 1987.

Regulation 3 amends Schedule 5 to the Disability Working Allowance (General) Regulations 1991.

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