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STATUTORY INSTRUMENTS

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**2000 No. 931**

**SOCIAL SECURITY  
TAXES**

**The Tax Credits Up-rating Order 2000**

*Made* - - - - *30th March 2000*

*Coming into force* - - *11th April 2000*

Whereas, the Treasury having made a review under section 150(1) of the Social Security Administration Act 1992<sup>(1)</sup>, a draft of the following Order was laid before Parliament in accordance with the provisions of sections 150(2) and 190(1)(a) of that Act and paragraphs 31 and 33 of Schedule 2 to the Tax Credits Act 1999<sup>(2)</sup> and approved by resolution of each House of Parliament:

Now, therefore, the Treasury, in exercise of the powers conferred by sections 150<sup>(3)</sup> and 189(1), (3) and (4) of the Social Security Administration Act 1992 and section 132 of the Social Security Administration (Northern Ireland) Act 1992<sup>(4)</sup> and now vested in them<sup>(5)</sup>, and of all other powers enabling them in that behalf, hereby make the following Order:

**Citation and commencement**

1. This Order may be cited as the Tax Credits Up-rating Order 2000 and shall come into force on 11th April 2000.

**Interpretation**

2. In this Order—

“the Disability Working Allowance Regulations” means the Disability Working Allowance (General) Regulations 1991<sup>(6)</sup> and the Disability Working Allowance (General) Regulations (Northern Ireland) 1992<sup>(7)</sup>;

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(1) 1992 c. 5.  
(2) 1999 c. 10.  
(3) Section 150 was relevantly amended by section 1(2) of, and paragraph 3(e) of Schedule 1 to, the Tax Credits Act 1999 (c. 10).  
(4) 1992 c. 8.  
(5) See sections 2(1)(a), (4) and 19(1) of, and paragraphs 2, 4 and 20(c) and (f) of Schedule 2 to, the Tax Credits Act 1999.  
(6) S.I.1991/2887; the relevant amending instruments are S.I. 1992/2155, 1993/2119, 1995/482 and 1339, 1996/2545, and 1999/264 (the latest Up-rating Order) and 2487.  
(7) S.R. 1992 No. 78; the relevant amending provisions are S.R. 1993 No. 373, 1995 Nos. 67 and 223, 1996 No. 476, 1997 No. 152, 1999 No. 50 (the latest Up-rating Order), and S.I. 1999/2488.

“the Family Credit Regulations” means the Family Credit (General) Regulations 1987(8) and the Family Credit (General) Regulations (Northern Ireland) 1987(9).

### **Working Families Tax Credit**

3. In the Family Credit Regulations—
- (a) in regulation 46(4)(10) (determination of appropriate maximum working families' tax credit) the capital sum prescribed is £3,000;
  - (b) in regulation 46(4), (5) and (6), the amount specified for the credit in respect of a child or young person is NIL;
  - (c) in regulation 47(1)(11) (applicable amount) for the sum of £90.00 there shall be substituted the sum of £91.45;
  - (d) in Schedule 4(12) (determination of maximum working families' tax credit), the sums prescribed shall be as set out in Schedule 1 to this Order.

### **Disabled person's tax credit**

4. In the Disability Working Allowance Regulations—
- (a) in regulation 51(4)(13) (determination of appropriate maximum disabled person's tax credit) the capital sum prescribed is £3,000;
  - (b) in regulation 51(4), (5) and (6)(14), the amount specified for the credit in respect of a child or young person is NIL;
  - (c) in regulation 52(1)(15) (applicable amount)—
    - (i) in sub-paragraph (a) for the sum of £70.00 there shall be substituted the sum of £71.10;
    - (ii) in sub-paragraph (b) for the sum of £90.00 there shall be substituted the sum of £91.45;
  - (d) in Schedule 5(16) (determination of the appropriate maximum disabled person's tax credit) the sums prescribed shall be as set out in Schedule 2 to this Order.

### **Transitional provisions**

5. Notwithstanding the increases of the sums payable in respect of working families' tax credit and disabled person's tax credit made by Articles 3 and 4, where a period of entitlement to working families' tax credit or disabled person's tax credit is running at 11th April 2000, the rate at which it is payable shall be the weekly rate in force for the period prior to 11th April 2000 until the end of the period of entitlement.

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- (8) S.I. 1987/1973; the relevant amending instruments are S.I. 1992/2155, 1993/2119, 1995/1339, 1996/2545, and 1999/264 and 2487.
  - (9) S.R. 1987 No. 463; the relevant amending provisions are S.R. 1992 No. 403, 1993 No. 373, 1995 No. 223, 1996 No. 476, 1999 No. 50, and S.I. 1999/2488.
  - (10) Amended by S.I. 1993/2119; amended for Northern Ireland by S.R. 1993 No. 373.
  - (11) Amended by S.I. 1992/2155 and 1999/2487; amended for Northern Ireland by S.R. 1992 No. 403 and S.I. 1999/2488.
  - (12) Amended by S.I. 1995/1339, 1996/2545, and 1999/264 and 2487; amended for Northern Ireland by S.R. 1995 No. 223, 1996 No. 476, 1999 No. 50, and S.I. 1999/2488.
  - (13) Amended by S.I. 1993/2119; amended for Northern Ireland by S.R. 1993 No. 373.
  - (14) Paragraphs (4) and (5) of regulation 51 were amended by S.I. 1992/2155. Paragraphs (4) to (6) of that regulation were amended by S.I. 1999/2487 and, for Northern Ireland, by S.I. 1999/2488.
  - (15) Amended by S.I. 1992/2155 and 1999/2487; amended for Northern Ireland by S.I. 1999/2488.
  - (16) Amended by S.I. 1995/482 and 1339, 1996/2545, and 1999/264 and 2487; amended for Northern Ireland by S.R. 1995 Nos. 67 and 223, 1996 No. 476, 1997 No. 152, 1999 No. 50, and S.I. 1999/2488.

30th March 2000

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

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SCHEDULE 1

Article 3(d)

SCHEDULE 4 TO THE FAMILY CREDIT REGULATIONS AS AMENDED BY THIS ORDER

“SCHEDULE 4

DETERMINATION OF MAXIMUM WORKING FAMILIES TAX CREDIT: ADULT, CHILD AND YOUNG PERSON CREDITS (EXCLUDING CHILDCARE TAX CREDIT)

<i>(1)</i> <i>Adult, child, young person</i>	<i>(2)</i> <i>Amount of Credit</i>
<b>1. Adult.</b>	£53.15.
<b>1A.</b> In the case of an adult or adults to whom regulation 46(1)(aa) applies.	£11.25.
<b>2. Person in respect of the period–</b>	(a) £21.25.
(a) beginning on, and including, that person’s date of birth and ending on the day preceding the first Tuesday in September following that person’s eleventh birthday;	
(b) beginning on, and including, the first Tuesday in September following that person’s eleventh birthday and ending on the day preceding the first Tuesday in September following that person’s sixteenth birthday.	(b) £21.25.
<b>3. Person in respect of the period beginning on, and including, the first Tuesday in September following that person’s sixteenth birthday and ending on the day preceding that person’s nineteenth birthday.</b>	£26.35.”

SCHEDULE 2

Article 4(d)

SCHEDULE 5 TO THE DISABILITY WORKING ALLOWANCE REGULATIONS AS AMENDED BY THIS ORDER

“SCHEDULE 5

DETERMINATION OF APPROPRIATE MAXIMUM DISABLED PERSON'S TAX CREDIT (EXCLUDING CHILDCARE TAX CREDIT)

<i>(1)</i> <i>Claimant, child or young person</i>	<i>(2)</i> <i>Amount of Credit</i>
<b>1. Single claimant.</b>	<b>1.</b> £55.15.
<b>2. Claimant who is a member of a married or unmarried couple, or is a lone parent.</b>	<b>2.</b> £84.90.

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<i>(1)</i> <i>Claimant, child or young person</i>	<i>(2)</i> <i>Amount of Credit</i>
<b>2A.</b> In the case of a claimant to whom regulation 51(1)(bb) applies.	<b>2A.</b> £11.25.
<b>3.</b> Person in respect of the period—	(a) £21.25.
(a) beginning on, and including, that person’s date of birth and ending on the day preceding the first Tuesday in September following that person’s eleventh birthday;	
(b) beginning on, and including, the first Tuesday in September following that person’s eleventh birthday and ending on the day preceding the first Tuesday in September following that person’s sixteenth birthday.	(b) £21.25.
<b>4.</b> Person in respect of the period beginning on, and including, the first Tuesday in September following that person’s sixteenth birthday and ending on the day preceding that person’s nineteenth birthday.	<b>4.</b> £26.35.
<b>5.</b> Child or young person to whom regulation 51(1A) applies (disabled child or young person).	<b>5.</b> £22.25.”

## EXPLANATORY NOTE

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

This Order is made as a consequence of a review under section 150 of the Social Security Administration Act 1992 in relation to working families' tax credit and disabled person's tax credit. Following the transfer under the Tax Credits Act 1999 (c. 10) of functions relating to both those tax credits from the Secretary of State and the Department of Health and Social Services for Northern Ireland to the Treasury, the opportunity is being taken to combine the relevant annual changes to those tax credits for England, Wales and Scotland and Northern Ireland in a single instrument.

Article 1 provides for citation and commencement, and Article 2 for interpretation.

Article 3 and Schedule 1 specify the applicable amount for working families' tax credit and the amount of credits for an adult, child or young person which determines a family's maximum working families' tax credit.

Article 4 and Schedule 2 specify the applicable amount for disabled person's tax credit and the amount of credit for an adult, child or young person which determines the appropriate maximum disabled person's tax credit.

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Article 5 contains transitional provisions.