

2001 No. 1351

**SOCIAL SECURITY
TAXES**

**The Tax Credits (Miscellaneous Amendments No. 5)
Regulations 2001**

<i>Made</i> - - - - -	<i>3rd April 2001</i>
<i>Laid before Parliament</i>	<i>4th April 2001</i>
<i>Coming into force</i> - -	<i>5th June 2001</i>

The Treasury, in exercise of the powers conferred upon them by sections 128(5), 129(8) and 175(1) of the Social Security Contributions and Benefits Act 1992(a) and section 2(1)(a) and (4) of, and paragraphs 1(c) and (d) and 20(a) of Schedule 2 to, the Tax Credits Act 1999(b), hereby make the following Regulations:

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Tax Credits (Miscellaneous Amendments No. 5) Regulations 2001 and shall come into force on 5th June 2001.

(2) These Regulations shall have effect in relation to award periods of working families' tax credit or, as the case may be, disabled person's tax credit commencing on or after 5th June 2001.

Amendments to the Family Credit (General) Regulations 1987

2. Amend the Family Credit (General) Regulations 1987(c) in accordance with the provisions of regulations 3 and 4.

Determination of appropriate maximum working families' tax credit

3. In regulation 46(1A)(d)—

(a) in sub-paragraph (a) for “£100” substitute “£135”;

(b) in sub-paragraph (b) for “£150” substitute “£200”.

4. In the table in Schedule 4(e) in column (2) at paragraph 1 for “£54.00” substitute “£59.00”.

(a) 1992 c. 4. Section 175(1) was amended by paragraph 29(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

(b) 1999 c. 10.

(c) S.I. 1987/1973.

(d) Paragraph (1A) was inserted by regulation 7(3) of S.I. 1999/2487 and amended by regulation 3(3) of S.I. 2001/367. See also Article 3(a)(i) and (ii) of S.I. 2001/1141 (the latest up-rating order) which prescribes the current amounts specified in paragraph (1A).

(e) The table was substituted by regulation 4 of, and Schedule 1 to, S.I. 2001/367. See also Article 3(c) of, and Schedule 1 to, S.I. 2001/1141 (the latest up-rating order) which prescribes the current sums set out in the table.

Amendments to the Disability Working Allowance (General) Regulations 1991

5. Amend the Disability Working Allowance (General) Regulations 1991(a) in accordance with the provisions of regulations 6 and 7.

Determination of appropriate maximum disabled person's tax credit

6. In regulation 51(1AA)(b)—
 - (a) in sub-paragraph (a) for “£100” substitute “£135”;
 - (b) in sub-paragraph (b) for “£150” substitute “£200”.
7. In the table in Schedule 5(c) in column (2)—
 - (a) at paragraph 1 for “£56.05” substitute “£61.05”;
 - (b) at paragraph 2 for “£86.25” substitute “£91.25”.

*Dave Clelland
Greg Pope*

3rd April 2001

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Family Credit (General) Regulations 1987 (S.I. 1987/1973) (“the Family Credit Regulations”) and the Disability Working Allowance (General) Regulations 1991 (S.I. 1991/2887) (“the Disability Working Allowance Regulations”).

The amendments provide for increases of certain of the credits by reference to which the appropriate maximum working families' tax credit and the appropriate maximum disabled person's tax credit are calculated. The amendments have effect in relation to award periods of both tax credits commencing on or after 5th June 2001.

Regulation 1 provides for citation, commencement and effect.

Regulation 2 introduces regulations 3 and 4.

Regulation 3 amends regulation 46(1A) of the Family Credit Regulations so as to increase the maximum amounts by reference to which childcare tax credit is calculated.

Regulation 4 amends Schedule 4 to the Family Credit Regulations so as to increase the credit in respect of an adult.

Regulation 5 introduces regulations 6 and 7.

Regulation 6 amends regulation 51(1AA) of the Disability Working Allowance Regulations so as to increase the maximum amounts by reference to which childcare tax credit is calculated.

Regulation 7 amends Schedule 5 to the Disability Working Allowance Regulations so as to increase both the credit in respect of a single claimant and the credit in respect of a member of a married or unmarried couple or a lone parent.

(a) S.I. 1991/2887.

(b) Paragraph (1AA) was inserted by regulation 18(3) of S.I. 1999/2487 and amended by regulation 6(3) of S.I. 2001/367. See also Article 4(a)(i) and (ii) of S.I. 2001/1141 (the latest up-rating order) which prescribes the current amounts specified in paragraph (1AA).

(c) The table was substituted by regulation 7 of, and Schedule 2 to, S.I. 2001/367. See also Article 4(c) of, and Schedule 2 to, S.I. 2001/1141 (the latest up-rating order) which prescribes the current sums set out in the table.

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