
STATUTORY INSTRUMENTS

2001 No. 19

**SOCIAL SECURITY
TAXES**

**The Tax Credits Schemes (Miscellaneous
Amendments) Regulations 2001**

<i>Made</i>	- - - -	<i>8th January 2001</i>
<i>Laid before Parliament</i>		<i>9th January 2001</i>
<i>Coming into force</i>	- -	<i>30th January 2001</i>

The Treasury, in exercise of the powers conferred upon them by sections 136(5)(b), 137(1) and 175(1), (3) and (4) of the Social Security Contributions and Benefits Act 1992⁽¹⁾, and section 2(1) (a) and (4) of, and paragraphs 1(g) and 20(a) of Schedule 2 to, the Tax Credits Act 1999⁽²⁾, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Tax Credits Schemes (Miscellaneous Amendments) Regulations 2001 and shall come into force on 30th January 2001.

(2) In these Regulations—

“award periods” means award periods of disabled person’s tax credit or, as the case may be, working families’ tax credit;

“the Disability Working Allowance Regulations” means the Disability Working Allowance (General) Regulations 1991⁽³⁾;

“the Family Credit Regulations” means the Family Credit (General) Regulations 1987⁽⁴⁾.

(1) 1992 c. 4. Section 137(1) is cited because of the meaning it ascribes to the word “prescribed”. Section 175(1) and (4) was amended by paragraph 29(2) and (4) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).
(2) 1999 c. 10.
(3) S.I. 1991/2887.
(4) S.I. 1987/1973.

Amendments to the Disability Working Allowance Regulations and the Family Credit Regulations

2. Amend the Disability Working Allowance Regulations and the Family Credit Regulations as follows.

Income to be disregarded

3.—(1) Amend Schedule 3 to the Disability Working Allowance Regulations (“Schedule 3”) and Schedule 2 to the Family Credit Regulations (“Schedule 2”) as follows.

(2) Add as paragraph 68 of Schedule 3 and paragraph 70 of Schedule 2(5) the following paragraph—

“£15 of any—

- (a) widowed mother’s allowance paid pursuant to section 37 of the Contributions and Benefits Act;
- (b) widowed parent’s allowance paid pursuant to section 39A(6) of the Contributions and Benefits Act.”.

(3) This regulation shall have effect in relation to award periods commencing on or after 10th April 2001.

Capital to be disregarded

4.—(1) Amend Schedule 4 to the Disability Working Allowance Regulations (“Schedule 4”) and Schedule 3 to the Family Credit Regulations (“Schedule 3”) as follows.

(2) Add as paragraph 64 of Schedule 4 and paragraph 65 of Schedule 3(7) the following paragraph—

“Any payment of £10,000 made by the Secretary of State to the claimant as a person who was held prisoner by the Japanese during World War Two or as the spouse of such a person.”.

(3) This regulation shall have effect in relation to award periods commencing on or after 30th January 2001.

Bob Ainsworth

Jim Dowd

Two of the Lords Commissioners of Her Majesty’s Treasury

8th January 2001

(5) Paragraph 67 of Schedule 3 and paragraph 69 of Schedule 2 were added by regulation 8(4) of S.I. 2000/2978.

(6) Inserted by section 55(2) of the Welfare Reform and Pensions Act 1999 (c. 30).

(7) Paragraph 63 of Schedule 4 and paragraph 64 of Schedule 3 were added by regulation 9 of S.I. 2000/2978.

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”).

Regulation 1 provides for citation, commencement and interpretation, and regulation 2 introduces the amendments.

Regulation 3 amends Schedule 2 to the Family Credit Regulations and Schedule 3 to the Disability Working Allowance Regulations (income to be disregarded) so as to add the sum of £15 of any widowed mother’s allowance or widowed parent’s allowance to the categories of income to be disregarded.

Regulation 4 amends Schedule 3 to the Family Credit Regulations and Schedule 4 to the Disability Working Allowance Regulations (capital to be disregarded) so as to add payments of £10,000 made by the Secretary of State for Social Security to persons who were held prisoner by the Japanese during World War Two or to the spouses of such persons.