

2001 No. 2220

SOCIAL SECURITY

TAXES

**The Tax Credits (Miscellaneous Amendments No. 6)
Regulations 2001**

<i>Made - - - - -</i>	<i>19th June 2001</i>
<i>Laid before Parliament</i>	<i>19th June 2001</i>
<i>Coming into force - -</i>	<i>3rd July 2001</i>

The Treasury, in exercise of the powers conferred upon them by sections 136(5)(b), 137(1) and 175(1) of the Social Security Contributions and Benefits Act 1992(a), and section 2(1)(a) and (4) of, and paragraphs 1(g) 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. 6) Regulations 2001 and shall come into force on 3rd July 2001.

(2) These Regulations shall have effect in relation to award periods commencing on or after 3rd July 2001.

Interpretation

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(c);

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

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

3. Amend the Disability Working Allowance Regulations and the Family Credit Regulations in accordance with the provisions of regulations 4 and 5.

(a) 1992 c. 4. Section 137(1) is cited because of the meaning it ascribes to the word “prescribed”.
(b) 1999 c. 10.
(c) S.I. 1991/2887.
(d) S.I. 1987/1973.

Income to be disregarded

4.—(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 69 of Schedule 3 and paragraph 71 of Schedule 2(a) the following paragraph—

“Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001(b).”.

Capital to be disregarded

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

(2) Add as paragraph 67 of Schedule 4 and paragraph 68 of Schedule 3(c) the following paragraph—

“Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001.”.

*Anne McGuire
John Heppell*

19th June 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”).

Regulation 1 provides for citation, commencement and effect and regulation 2 for interpretation.

Regulation 3 introduces the amendments made by regulations 4 and 5.

Regulation 4 amends Schedule 3 to the Disability Working Allowance Regulations and Schedule 2 to the Family Credit Regulations so as to add to the list of income to be disregarded in calculating a claimant’s gross income discretionary housing payments paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001 (S.I. 2001/1167).

Regulation 5 amends Schedule 4 to the Disability Working Allowance Regulations and Schedule 3 to the Family Credit Regulations so as to add to the list of capital to be disregarded in calculating a claimant’s capital discretionary housing payments made pursuant to regulation 2(1) of the Discretionary Financial Regulations 2001.

(a) Paragraph 68 of Schedule 3 and paragraph 70 of Schedule 2 were added by S.I. 2001/19.

(b) S.I. 2001/1167.

(c) Paragraph 66 of Schedule 4 and paragraph 67 of Schedule 3 were added by S.I. 2001/1082.

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