
STATUTORY INSTRUMENTS

2002 No. 829

The Tax Credits Up-rating Order 2002

Citation, commencement and effect

1.—(1) This Order may be cited as the Tax Credits Up-rating Order 2002 and shall come into force on 9th April 2002.

(2) This Order 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 9th April 2002.

Interpretation

2. In this Order—

“the Disability Working Allowance Regulations” means the Disability Working Allowance (General) Regulations 1991(1) and the Disability Working Allowance (General) Regulations (Northern Ireland) 1992(2);

“the Family Credit Regulations” means the Family Credit (General) Regulations 1987(3) and the Family Credit (General) Regulations (Northern Ireland) 1987(4).

Working families' tax credit

3. In the Family Credit Regulations—

(a) in regulation 46 (determination of appropriate maximum working families' tax credit)—

(i) in paragraph (1A)(a)(5) the maximum amount specified is £135 per week;

(ii) in paragraph (1A)(b)(6) the maximum amount specified is £200 per week;

(iii) in paragraph (4)(7) the capital sum prescribed is £3,000;

(iv) in paragraphs (4), (5)(8) and (6), the amount specified for the credit in respect of a child or young person is NIL;

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- (1) S.I. 1991/2887; relevant amending instruments are S.I. 1992/2155, 1993/2119, 1999/2487, 2000/931, 2001/367 and 2001/1141 (the latest up-rating order) and 2001/1351.
- (2) S.R. 1992 No. 78; relevant amending instruments are S.R. 1993 No. 373 and S.I. 1999/2488, 2000/931, 2001/366 and 2001/1141 (the latest up-rating order) and 2001/1350.
- (3) S.I. 1987/1973; relevant amending instruments are S.I. 1992/2155, 1993/2119, 1999/2487, 2000/931, 2001/367 and 2001/1141 (the latest up-rating order) and 2001/1351.
- (4) S.R. 1987 No. 463; relevant amending provisions are S.R. 1992 No. 403 and 1993 No. 373, and S.I. 1999/2488, 2000/931, 2001/366 and 2001/1141 (the latest up-rating order) and 2001/1350.
- (5) Paragraph (1A) for Great Britain was inserted by regulation 7(3) of S.I. 1999/2487 and amended by regulation 3(3) of S.I. 2001/367 and regulation 3(a) of SI2001/1351; paragraph (1A) for Northern Ireland was inserted by regulation 7(3) of S.I. 1999/2488 and amended by regulation 3(3) of S.I. 2001/366 and regulation 3(a) of S.I. 2001/1350.
- (6) Amended for Great Britain by regulation 3(b) of S.I. 2001/1351; amended for Northern Ireland by regulation 3(b) of S.I. 2001/1350.
- (7) Amended for Great Britain by regulation 33 of S.I. 1993/2119; amended for Northern Ireland by regulation 3(10) of S.R. 1993 No. 373.
- (8) Amended for Great Britain by regulation 3(7) of S.I. 2001/367; amended for Northern Ireland by regulation 3(7) of S.I. 2001/366.

- (b) in regulation 47(1)(9) (applicable amount) for the sum of £92.90 there shall be substituted the sum of £94.50;
- (c) in Schedule 4(10) (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 (determination of appropriate maximum disabled person's tax credit)—
 - (i) in paragraph (1AA)(a)(11) the maximum sum specified is £135 per week;
 - (ii) in paragraph (1AA)(b)(12) the maximum sum specified is £200 per week;
 - (iii) in paragraph (4)(13) the capital sum prescribed is £3,000;
 - (iv) in paragraphs (4), (5) and (6)(14), the amount specified for the allowance in respect of a child or young person is NIL;
- (b) in regulation 52(1)(15) (applicable amount)—
 - (i) in sub-paragraph (a) for the sum of £72.25 there shall be substituted the sum of £73.50;
 - (ii) in sub-paragraph (b) for the sum of £92.90 there shall be substituted the sum of £94.50;
- (c) in Schedule 5(16) (determination of appropriate maximum disabled person's tax credit) the sums prescribed shall be as set out in Schedule 2 to this Order.

*Tony McNulty
Anne McGuire*

Two of the Lords Commissioners of Her
Majesty's Treasury

26th March 2002

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- (9) Amended for Great Britain by regulation 11 of S.I. 1992/2155, regulation 26(1), and paragraph (1)(xvi) of Schedule 1 to, S.I. 1999/2487, Article 3(c) of S.I. 2000/931 and Article 3(b) of S.I. 2001/1141; amended for Northern Ireland by regulation 3(9) of S.R. 1992 No. 403, regulation 26(1), and paragraph (1)(xvi) of Schedule 1 to, S.I. 1999/2488, Article 3(c) of S.I. 2000/931 and Article 3(b) of S.I. 2001/1141.
 - (10) Amended for Great Britain by regulation 4 of S.I. 2001/367, Article 3(c) of S.I. 2001/1141 and regulation 4 of S.I. 2001/1351; amended for Northern Ireland by regulation 4 of S.I. 2001/366, Article 3(c) of S.I. 2001/1141 and regulation 4 of S.I. 2001/1350.
 - (11) Paragraph (1AA) for Great Britain was inserted by regulation 18(3) of S.I. 1999/2487 and amended by regulation 6(3) of S.I. 2001/367 and regulation 6(a) of S.I. 2001/1351; paragraph (1AA) for Northern Ireland was inserted by regulation 18(3) of S.I. 1999/2488 and amended by regulation 6(3) of S.I. 2001/366 and regulation 6(a) of S.I. 2001/1350.
 - (12) Amended for Great Britain by regulation 6(b) of S.I. 2001/1351; amended for Northern Ireland by regulation 6(b) of S.I. 2001/1350.
 - (13) Amended for Great Britain by regulation 44 of S.I. 1993/2119 and regulation 18(4) of S.I. 1999/2487; amended for Northern Ireland by regulation 2(10) of S.R. 1993 No. 373 and regulation 18(4) of S.I. 1999/2488.
 - (14) Paragraph (5) was amended, for Great Britain, by paragraph 17 of the Schedule to S.I. 1992/2155 and regulation 6(7) of S.I. 2001/367 and, for Northern Ireland, by regulation 6(7) of S.I. 2001/366. Paragraphs (5) and (6) were amended, for Great Britain, by regulation 18(4) of S.I. 1999/2487 and, for Northern Ireland, by regulation 18(4) of S.I. 1999/2488.
 - (15) Amended for Great Britain by paragraph 18 of the Schedule to S.I. 1992/2155, regulation 26(2) of, and paragraph (2)(xvi) of Schedule 2 to, S.I. 1999/2487, Article 4(c) of S.I. 2000/931 and Article 4(b) of S.I. 2001/1141; amended for Northern Ireland by Article 4(c) of S.I. 2000/931 and Article 4(b) of S.I. 2001/1141.
 - (16) Amended for Great Britain by regulation 7 of, and Schedule 2 to, S.I. 2001/367, Article 4(c) of S.I. 2001/1141 and regulation 7 of S.I. 2001/1351; amended for Northern Ireland by regulation 7 of, and Schedule 2 to, S.I. 2001/366, Article 4(c) of S.I. 2001/1141 and regulation 7 of S.I. 2001/1350.