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## STATUTORY INSTRUMENTS

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# 2003 No. 1731

## SOCIAL SECURITY

### The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) (No. 3) Regulations 2003

<i>Made</i>	- - - -	<i>13th July 2003</i>
<i>Laid before Parliament</i>		<i>16th July 2003</i>
<i>Coming into force</i>	- -	<i>8th August 2003</i>

The Secretary of State for Work and Pensions, in exercise of the powers conferred upon him by sections 123(1)(a), (d) and (e), 124(1)(e), 135(1), 136(1), (3), (4) and (5), 137(1), 138(1)(a) and (4), and 175(1) and (3) to (5) of the Social Security Contributions and Benefits Act 1992 <sup>M1</sup>, sections 4(5), 12, 13(2), 35(1), 36(2) and (4) of the Jobseekers Act 1995 <sup>M2</sup>, section 10(6) of the Social Security Act 1998 <sup>M3</sup> and of all other powers enabling him in that behalf, after consultation, in respect of the provisions relating to housing benefit and council tax benefit, with organisations appearing to him to be representative of the authorities concerned <sup>M4</sup> and after agreement by the Social Security Advisory Committee that proposals in respect of these Regulations should not be referred to it <sup>M5</sup> hereby makes the following Regulations:

#### Marginal Citations

- M1** 1992 c. 4; section 123(1)(e) is substituted and section 137 amended, with respect to council tax benefit, by Schedule 9 to the [Local Government Finance Act 1992 \(c. 14\)](#). Section 124(1)(e) is inserted by paragraph 30(5) of Schedule 2 to the Jobseekers Act 1995. Section 137(1) and section 138(4) are interpretation provisions cited because of the meaning given to the word “prescribed”.
- M2** 1995 c. 18; section 35(1) is an interpretation provision cited because of the meaning given to the word “prescribed”.
- M3** 1998 c. 14.
- M4** See section 176(1) of the Social Security Administration Act 1992.
- M5** See section 170 and 173(1)(b) of the Social Security Administration Act 1992 and paragraph 67 of the Schedule 2 to the Jobseekers Act 1995 which added that Act to the list of “relevant enactments” in respect of which regulations must normally be referred to the Committee.

**Status:** Point in time view as at 05/12/2005.

**Changes to legislation:** There are currently no known outstanding effects for the The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) (No. 3) Regulations 2003. (See end of Document for details)

## Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) (No. 3) Regulations 2003 and shall come into force on 8th August 2003.

(2) In these Regulations—

“the Council Tax Benefit Regulations” means the Council Tax Benefit (General) Regulations 1992<sup>M6</sup>;

“the Housing Benefit Regulations” means the Housing Benefit (General) Regulations 1987<sup>M7</sup>;

“the Income Support Regulations” means the Income Support (General) Regulations 1987<sup>M8</sup>;

“the Jobseeker’s Allowance Regulations” means the Jobseeker’s Allowance Regulations 1996<sup>M9</sup>;

“The Working Tax Credit and Child Tax Credit Consequential Amendments Regulations” means the Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003<sup>M10</sup>.

### Marginal Citations

**M6** S.I. 1992/1814.

**M7** S.I. 1987/1971.

**M8** S.I. 1987/1967.

**M9** S.I. 1996/207.

**M10** S.I. 2003/455.

## Amendment of the Income Support Regulations

2.—(1) The Income Support Regulations shall be amended in accordance with the following provisions of this regulation.

(2) For regulation 31(3)<sup>M11</sup> (date on which income is treated as paid) there shall be substituted the following paragraph—

“(3) Working tax credit or child tax credit shall be treated as paid—

- (a) where the award of that tax credit begins on the first day of a benefit week, on that day, or
- (b) on the first day of the benefit week that follows the date the award begins, or
- (c) on the first day of the first benefit week that follows the date an award of income support begins, if later,

until the last day of the last benefit week that coincides with or immediately follows the last day for which the award of that tax credit is made.”.

(3) In Schedule 1B<sup>M12</sup> (prescribed categories of person)—

- (a) in paragraphs 14A(1)(c) (parental leave) and 14B(2)(b) (paternity leave) the words “working families’ tax credit, disabled person’s tax credit” shall be omitted; and
- (b) at the end of paragraphs 14A(2) and 14B(3) there shall be added the words “ but subject in any case to calculations of those amounts made in accordance with the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002<sup>M13</sup>.”.

**Marginal Citations**

- M11 The relevant amending instruments are [S.I. 2000/681](#) and [2002/2402](#).
- M12 The relevant amending instruments are [S.I. 1996/206](#), [1999/3329](#), [2002/2689](#) and [2003/455](#).
- M13 [S.I. 2002/2008](#).

**Amendment of the Housing Benefit Regulations and the Council Tax Benefit Regulations**

3.—(1) In paragraph 14 of Schedule 2 to the Housing Benefit Regulations (disabled child premium) after sub-paragraph (c) there shall be added the following—

“;or,

- (d) is a child or young person in respect of whom section 145A of the Contributions and Benefits Act <sup>M14</sup> applies for the purposes of entitlement to child benefit but only for the period prescribed under section 145A(1) of that Act and in respect of whom a disabled child premium was included in the claimant’s applicable amount immediately before the death of that child.”.

(2) In paragraph 15 of Schedule 1 to the Council Tax Benefit Regulations (disabled child premium) after sub-paragraph (c) there shall be added the following—

“;or,

- (d) is a child or young person in respect of whom section 145A of the Contributions and Benefits Act 1992 <sup>M15</sup> applies for the purposes of entitlement to child benefit but only for the period prescribed under section 145A(1) of that Act and in respect of whom a disabled child premium was included in the claimant’s applicable amount immediately before the death of that child.”.

**Marginal Citations**

- M14 [Section 145A](#) was inserted by section 55 of the [Tax Credits Act 2002 \(c. 21\)](#).
- M15 [Section 145A](#) was inserted by section 55 of the [Tax Credits Act 2002 \(c. 21\)](#).

**Amendment of the Jobseeker’s Allowance Regulations**

4. For paragraph (3) of regulation 96 <sup>M16</sup> of the Jobseeker’s Allowance Regulations (date on which income is treated as paid) there shall be substituted the following paragraph—

“(3) Working tax credit or child tax credit shall be treated as paid —

- (a) where the award of that tax credit begins on the first day of a benefit week, on that day, or
- (b) on the first day of the benefit week that follows the date the award begins, or
- (c) on the first day of the first benefit week that follows the date an award of income-based jobseeker’s allowance begins, if later,

until the last day of the last benefit week that coincides with or immediately follows the last day for which the award of that tax credit is made.”.

**Marginal Citations**

- M16 The relevant amending instrument is [S.I. 2002/2402](#).

*Status: Point in time view as at 05/12/2005.*

*Changes to legislation: There are currently no known outstanding effects for the The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) (No. 3) Regulations 2003. (See end of Document for details)*

## **Amendment of the Social Security and Child Support (Decisions and Appeals) Regulations 1999**

5. In paragraph 4 of Schedule 3A to the Social Security and Child Support (Decisions and Appeals) Regulations 1999<sup>M17</sup> (date on which change of circumstances take effect) for “or (2)” there shall be substituted “, (2) or (3)”.

### **Marginal Citations**

**M17** [S.I. 1999/991](#); the relevant amending instrument is [S.I. 2000/1596](#).

## **Amendment of the Working Tax Credit and Child Tax Credit Consequential Amendments Regulations**

6.—(1) The Working Tax Credit and Child Tax Credit Consequential Amendments Regulations shall be amended in accordance with the following provisions of this regulation.

- (2) In regulation 7 (income support – transitional arrangements)—
- (a) in paragraph (1) at the beginning there shall be inserted “ Subject to paragraph (2) and regulation 31(3) of the Income Support Regulations, ”;
  - (b) in paragraph (2) for the words following “the Secretary of State shall,” to the end of that paragraph there shall be substituted the words “ in the benefit week which begins on or includes 5th October 2003, disregard from his income an amount equivalent to the amount of child tax credit to which he is entitled. ”;
  - (c) in paragraph (3) for “paragraphs (1) and (2)” there shall be substituted “ paragraph (1) ”;
  - (d) in paragraph (7)—
    - (i) in each of sub-paragraphs (a), (b) and (c) at the beginning there shall be inserted the words “ subject to sub-paragraph (d) ”;
    - (ii) the word “or” after sub-paragraph (b) shall be omitted;
    - (iii) after sub-paragraph (c) there shall be added the following—
 

“or,

(d) the first day of the benefit week in which the child’s first birthday occurs, if earlier.”.
- (3) In regulation 8 (jobseeker’s allowance – transitional arrangements)—
- (a) in paragraph (1) at the beginning there shall be inserted the words “ Subject to regulation 96(3) of the Jobseeker’s Allowance Regulations, ”;
  - (b) in paragraph (6)—
    - (i) in each of sub-paragraphs (a), (b) and (c) at the beginning there shall be inserted the words “ subject to sub-paragraph (d) ”;
    - (ii) the word “or” after sub-paragraph (b) shall be omitted;
    - (iii) after sub-paragraph (c) there shall be added the following—
 

“or,

(d) the first day of the benefit week in which the child’s first birthday occurs, if earlier.”.
- (4) In Schedule 1 (amendments to the Income Support Regulations)—
- (a) in paragraph 16(d) (calculation of grant income) after the words “an adult dependant” there shall be added the words “ and the words “or for an older student” shall be omitted ”; and

- (b) paragraph 21(e), (f), (g) and (h) shall be omitted.
  - (5) In Schedule 2 (amendments to the Jobseeker’s Allowance Regulations)—
    - (a) in paragraph 16(d) (calculation of grant income) after the words “an adult dependant” there shall be added the words “ and the words “or for an older student” shall be omitted ”; and
    - (b) the words “and paragraph 9(a) in Column (2)” in paragraph 21(a) and paragraphs 2(b), 3(b) and 21(b) and (d) shall be omitted.
- <sup>F1</sup>(6) .....

**Textual Amendments**

**F1** [Reg. 6\(6\)](#) revoked (5.12.2005) by [The Social Fund Maternity and Funeral Expenses \(General\) Regulations 2005 \(S.I. 2005/3061\)](#), reg. 1, **Sch.**

Signed by authority of the Secretary of State for Work and Pensions.

13th July 2003

*P.Hollis*  
Parliamentary Under-Secretary of State,  
Department for Work and Pensions

**Status:** Point in time view as at 05/12/2005.

**Changes to legislation:** There are currently no known outstanding effects for the The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) (No. 3) Regulations 2003. (See end of Document for details)

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## EXPLANATORY NOTE

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

These Regulations amend the Income Support (General) Regulations 1987 (S.I. 1987/1967); the Housing Benefit (General) Regulations 1987 (S.I. 1987/1971); the Council Tax Benefit (General) Regulations 1992 (S.I. 1992/1814); the Jobseeker's Allowance Regulations 1996 (S.I. 1996/207), the Social Security and Child Support (Decisions and Appeals) Regulations 1999 (S.I. 1999/991) and the Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003 (S.I. 2003/455) ("the amended regulations").

These Regulations make further consequential amendments to the amended regulations in connection with the introduction of child tax credit and working tax credit by the Tax Credits Act 2002 (c. 21).

These Regulations do not impose a charge on business.

**Status:**

Point in time view as at 05/12/2005.

**Changes to legislation:**

There are currently no known outstanding effects for the The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) (No. 3) Regulations 2003.