

Changes to legislation: Tax Credits Act 2002, SCHEDULE 3 is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 3

Section 47

TAX CREDITS: CONSEQUENTIAL AMENDMENTS

Attachment of Earnings Act 1971 (c. 32)

- 1
- In section 24 of the Attachment of Earnings Act 1971 (meaning of “earnings” for the purposes of attachment of earnings orders), in subsection (2) (sums which are not earnings), after paragraph (b) insert—
“(ba) a tax credit (within the meaning of the Tax Credits Act 2002);”.

Magistrates’ Courts Act 1980 (c. 43)

^{F1}2

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Textual Amendments

F1 Sch. 3 para. 2 repealed (1.4.2005) by Courts Act 2003 (c. 39), s. 110(1), Sch. 10; S.I. 2005/910, art. 3(aa)

Judgments Enforcement (Northern Ireland) Order 1981 (S.I. 1981/226 (N.I. 6))

- 3
- In Article 3 of the Judgments Enforcement (Northern Ireland) Order 1981 (meaning of “earnings” for the purposes of attachment of earnings orders), in paragraph (5) (sums which are not earnings), after sub-paragraph (b) insert—
“(ba) a tax credit (within the meaning of the Tax Credits Act 2002);”.

Legal Aid, Advice and Assistance (Northern Ireland) Order 1981 (S.I. 1981/228 (N.I. 8))

^{F2}4

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Textual Amendments

F2 Sch. 3 paras. 4-7 repealed (N.I.) (1.4.2015) by Access to Justice (Northern Ireland) Order 2003 (S.I. 2003/435), art. 1(2), Sch. 5 (with art. 45); S.R. 2015/194, art. 2, Sch. (with art. 3)

^{F2}5

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Textual Amendments

F2 Sch. 3 paras. 4-7 repealed (N.I.) (1.4.2015) by Access to Justice (Northern Ireland) Order 2003 (S.I. 2003/435), art. 1(2), Sch. 5 (with art. 45); S.R. 2015/194, art. 2, Sch. (with art. 3)

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Textual Amendments

- F2** Sch. 3 paras. 4-7 repealed (N.I.) (1.4.2015) by [Access to Justice \(Northern Ireland\) Order 2003 \(S.I. 2003/435\)](#), [art. 1\(2\)](#), [Sch. 5](#) (with [art. 45](#)); [S.R. 2015/194](#), [art. 2](#), [Sch.](#) (with [art. 3](#))

^{F2}7

Textual Amendments

- F2** Sch. 3 paras. 4-7 repealed (N.I.) (1.4.2015) by [Access to Justice \(Northern Ireland\) Order 2003 \(S.I. 2003/435\)](#), [art. 1\(2\)](#), [Sch. 5](#) (with [art. 45](#)); [S.R. 2015/194](#), [art. 2](#), [Sch.](#) (with [art. 3](#))

Magistrates' Courts (Northern Ireland) Order 1981 (S.I. 1981/1675 (N.I. 26))

- 8 In Article 100 of the Magistrates' Courts (Northern Ireland) Order 1981 (meaning of "earnings" for the purposes of attachment of earnings orders), in paragraph (5) (sums which are not earnings), after sub-paragraph (b) insert—
 "(ba) a tax credit (within the meaning of the Tax Credits Act 2002);".

Transport Act 1982 (c. 49)

- 9 In section 70(2)(b) of the Transport Act 1982 (applicants for exemption from wearing of seat belts in the case of whom the Secretary of State may make payments in respect of medical examinations), for " , working families' tax credit or disabled person's tax credit" substitute " , any element of child tax credit other than the family element or working tax credit ".

Legal Aid (Scotland) Act 1986 (c. 47)

- 10 The Legal Aid (Scotland) Act 1986 has effect subject to the following amendments.
- 11 In section 8(b) (availability of advice and assistance to persons in receipt of certain benefits), for the words after "receipt of" substitute " income support or an income-based jobseeker's allowance (payable under the Jobseekers Act 1995 (c. 18)), ".
- 12 In section 11(2)(b) (no clients' contributions by persons in receipt of certain benefits), for the words after "receipt of" substitute " income support or an income-based jobseeker's allowance (payable under the Jobseekers Act 1995), ".

Debtors (Scotland) Act 1987 (c. 18)

- 13 In section 73(3) of the Debtors (Scotland) Act 1987 (sums which are not earnings), after paragraph (d) insert—
 "(da) a tax credit (within the meaning of the Tax Credits Act 2002);".

Income and Corporation Taxes Act 1988 (c. 1)

- ^{F3}14

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Textual Amendments

- F3** Sch. 3 para. 14 repealed (with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 724(1), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

Children Act 1989 (c. 41)

- 15 The Children Act 1989 has effect subject to the following amendments.
- 16 (1) Section 17 (provision of services for children in need) is amended as follows.
- (2) In subsection (9)—
- (a) for “, working families’ tax credit or disabled person’s tax credit under the” substitute “ under ”, and
 - (b) after “1992” insert “, of any element of child tax credit other than the family element, of working tax credit ”.
- (3) After subsection (11) insert—
- “(12) The Treasury may by regulations prescribe circumstances in which a person is to be treated for the purposes of this Part (or for such of those purposes as are prescribed) as in receipt of any element of child tax credit other than the family element or of working tax credit.”
- 17 In section 17A(5)(b) (direct payments: persons entitled to gross payments), before “or of” insert “, of any element of child tax credit other than the family element, of working tax credit ”.
- 18 In section 29(3) (no payment of charge for provision of services by local authority by persons in receipt of certain benefits)—
- (a) for “, working families’ tax credit or disabled person’s tax credit under the” substitute “ under ”, and
 - (b) after “1992” insert “, of any element of child tax credit other than the family element, of working tax credit ”.
- 19 In section 104 (regulations and orders), after “Lord Chancellor” insert “, the Treasury ”.
- 20 In paragraph 21(4) of Schedule 2 (no contribution towards maintenance by local authority by persons in receipt of certain benefits)—
- (a) for “, working families’ tax credit or disabled person’s tax credit under the” substitute “ under ”, and
 - (b) after “1992” insert “, of any element of child tax credit other than the family element, of working tax credit ”.

Education Reform (Northern Ireland) Order 1989 (S.I. 1989/2406 (N.I. 20))

- 21 In Article 131(3)(b) of the Education Reform (Northern Ireland) Order 1989 (remission of charges for board and lodging on a residential trip for parents in receipt of certain benefits), for “, working families’ tax credit” substitute “, any element of child tax credit other than the family element, working tax credit ”.

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Child Support Act 1991 (c. 48)

- 22 In section 47(3)(b) of the Child Support Act 1991 (no fees payable by persons in receipt of certain benefits), for “working families’ tax credit” substitute “any element of child tax credit other than the family element, working tax credit”.

Child Support (Northern Ireland) Order 1991 (S.I. 1991/2628 (N.I. 23))

- 23 In Article 44(2)(b) of the Child Support (Northern Ireland) Order 1991 (no fees payable by persons in receipt of certain benefits), for “working families’ tax credit” substitute “any element of child tax credit other than the family element, working tax credit”.

Social Security Contributions and Benefits Act 1992 (c. 4)

- 24 The Social Security Contributions and Benefits Act 1992 has effect subject to the following amendments.

- 25 In section 30C (incapacity benefit), for subsection (5) substitute—
- “(5) Where a person claims the higher rate of short-term incapacity benefit, or long-term incapacity benefit, under section 30A above for a period commencing after he has ceased to be in qualifying remunerative work (within the meaning of Part 1 of the Tax Credits Act 2002) and—
- (a) the day following that on which he so ceased was a day of incapacity for work for him,
 - (b) he has been entitled to the higher rate of short-term incapacity benefit, or to long-term incapacity benefit, under section 30A above within the period of two years ending with that day of incapacity for work, and
 - (c) he satisfied the relevant tax credit conditions on the day before he so ceased,
- every day during that period on which he satisfied those conditions is to be treated for the purposes of the claim as a day of incapacity for work for him.
- (5A) A person satisfies the relevant tax credit conditions on a day if—
- (a) he is entitled for the day to the disability element of working tax credit (on a claim made by him or by him jointly with another) or would be so entitled but for the fact that the relevant income (within the meaning of Part 1 of the Tax Credits Act 2002) in his or their case is such that he is not so entitled, and
 - (b) either working tax credit or any element of child tax credit other than the family element is paid in respect of the day on such a claim.”

^{F4}26

Textual Amendments

- F4** Sch. 3 para. 26 repealed (7.10.2008) by [Welfare Reform Act 2007 \(c. 5\)](#), s. 70(1), [Sch. 8](#); [S.I. 2008/2101](#), art. 2(3)(c)

- 27 In section 39(1), (2) and (3) (rate of widowed mother’s allowance and widow’s pension), for “sections 44 and” continue to substitute “sections 44 to”.

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F⁵28

Textual Amendments

F5 Sch. 3 para. 28 repealed (7.10.2008) by [Welfare Reform Act 2007 \(c. 5\)](#), s. 70(1), [Sch. 8](#); S.I. 2008/2101, art. 2(3)(c)

29 In section 39C(1), (3) and (4) (rate of widowed parent’s allowance and bereavement allowance), for “45A” substitute “ 45 ”.

30 In section 42 (long-term incapacity benefit for widows and widowers), for subsection (1) substitute—

“(1) Where a person claims incapacity benefit under section 40 or 41 above for a period commencing after he has ceased to be in qualifying remunerative work (within the meaning of Part 1 of the Tax Credits Act 2002) and—

- (a) the day following that on which he so ceased was a day of incapacity for work for him,
- (b) he has been entitled to incapacity benefit under that section within the period of two years ending with that day of incapacity for work, and
- (c) he satisfied the relevant tax credit conditions on the day before he so ceased,

every day during that period on which he satisfied those conditions is to be treated for the purposes of the claim as a day of incapacity for work for him.

(1A) A person satisfies the relevant tax credit conditions on a day if—

- (a) he is entitled for the day to the disability element of working tax credit (on a claim made by him or by him jointly with another) or would be so entitled but for the fact that the relevant income (within the meaning of Part 1 of the Tax Credits Act 2002) in his or their case is such that he is not so entitled, and
- (b) either working tax credit or any element of child tax credit other than the family element is paid in respect of the day on such a claim.”

31 In section 48BB(5) and (6) (entitlement to category B retirement pension by reference to certain benefits), for “45A” substitute “ 45 ”.

32 In section 51(2) and (3) (category B retirement pension for widowers), for “45A” substitute “ 45 ”.

33 In section 60(4) and (5) (failure to satisfy contribution conditions), for “subsections (6) and (7)” substitute “ subsection (7) ”.

F⁶34

Textual Amendments

F6 Sch. 3 para. 34 repealed (6.4.2010) by [Welfare Reform Act 2009 \(c. 24\)](#), ss. 58(2)(c), 61(2), (2), [Sch. 7 Pt. 2](#)

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Social Security Administration Act 1992 (c. 5)

- 35 In section 150(1)(h) of the Social Security Administration Act 1992 (up-rating of benefits), after “section 135(1)” insert “ of that Act ”.

Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)

- 36 The Social Security Contributions and Benefits (Northern Ireland) Act 1992 has effect subject to the following amendments.

- 37 In section 30C (incapacity benefit), for subsection (5) substitute—

“(5) Where a person claims the higher rate of short-term incapacity benefit, or long-term incapacity benefit, under section 30A above for a period commencing after he has ceased to be in qualifying remunerative work (within the meaning of Part 1 of the Tax Credits Act 2002) and—

- (a) the day following that on which he so ceased was a day of incapacity for work for him,
- (b) he has been entitled to the higher rate of short-term incapacity benefit, or to long-term incapacity benefit, under section 30A above within the period of two years ending with that day of incapacity for work, and
- (c) he satisfied the relevant tax credit conditions on the day before he so ceased,

every day during that period on which he satisfied those conditions is to be treated for the purposes of the claim as a day of incapacity for work for him.

(5A) A person satisfies the relevant tax credit conditions on a day if—

- (a) he is entitled for the day to the disability element of working tax credit (on a claim made by him or by him jointly with another) or would be so entitled but for the fact that the relevant income (within the meaning of Part 1 of the Tax Credits Act 2002) in his or their case is such that he is not so entitled, and
- (b) either working tax credit or any element of child tax credit other than the family element is paid in respect of the day on such a claim.”

^{F7}38

Textual Amendments

- F7** Sch. 3 para. 38 repealed (7.10.2008) by [Welfare Reform Act \(Northern Ireland\) 2007 \(c. 2\), s. 60\(1\), Sch. 8; S.R. 2008/339, art. 2\(3\)\(b\)](#)

- 39 In section 39(1), (2) and (3) (rate of widowed mother’s allowance and widow’s pension), for “sections 44 and” continue to substitute “ sections 44 to ”.

^{F8}40

Textual Amendments

- F8** Sch. 3 para. 40 repealed (7.10.2008) by [Welfare Reform Act \(Northern Ireland\) 2007 \(c. 2\), s. 60\(1\), Sch. 8; S.R. 2008/339, art. 2\(3\)\(b\)](#)

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- 41 In section 39C(1), (3) and (4) (rate of widowed parent’s allowance and bereavement allowance), for “45A” substitute “ 45 ”.
- 42 In section 42 (long-term incapacity benefit for widows and widowers), for subsection (1) substitute—
- “(1) Where a person claims incapacity benefit under section 40 or 41 above for a period commencing after he has ceased to be in qualifying remunerative work (within the meaning of Part 1 of the Tax Credits Act 2002) and—
- (a) the day following that on which he so ceased was a day of incapacity for work for him,
- (b) he has been entitled to incapacity benefit under that section within the period of two years ending with that day of incapacity for work, and
- (c) he satisfied the relevant tax credit conditions on the day before he so ceased,
- every day during that period on which he satisfied those conditions is to be treated for the purposes of the claim as a day of incapacity for work for him.
- (1A) A person satisfies the relevant tax credit conditions on a day if—
- (a) he is entitled for the day to the disability element of working tax credit (on a claim made by him or by him jointly with another) or would be so entitled but for the fact that the relevant income (within the meaning of Part 1 of the Tax Credits Act 2002) in his or their case is such that he is not so entitled, and
- (b) either working tax credit or any element of child tax credit other than the family element is paid in respect of the day on such a claim.”
- 43 In section 48BB(5) and (6) (entitlement to category B retirement pension by reference to certain benefits), for “45A” substitute “ 45 ”.
- 44 In section 51(2) and (3) (category B retirement pension for widowers), for “45A” substitute “ 45 ”.
- 45 In section 60(4) and (5) (failure to satisfy contribution conditions), for “subsections (6) and (7)” substitute “ subsection (7) ”.
- F⁹46

Textual Amendments

- F9** Sch. 3 para. 46 repealed (with effect in accordance with s. 34(2)(c) of the amending Act) by [Welfare Reform Act \(Northern Ireland\) 2010 \(c. 13\)](#), s. 36(1)(p), [Sch. 4 Pt. 2](#) (with s. 14(2))

Value Added Tax Act 1994 (c. 23)

- 47 The Value Added Tax Act 1994 has effect subject to the following amendments.
- 48 In Schedule 7A, in paragraph 6(2)(c) in Group 3 (reduced rate on grant-funded installation of heating equipment, security goods and connection of gas supply: persons in receipt of certain benefits), for “disabled person’s tax credit, working families’ tax credit,” substitute “ any element of child tax credit other than the family element, working tax credit, ”.

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- 49 In Schedule 8, in Note (1D) in Group 15 (zero-rating: charities), for paragraphs (e) and (f) substitute—

“(e) any element of child tax credit other than the family element; and
 (f) working tax credit.”

Children (Scotland) Act 1995 (c. 36)

- 50 In section 22(4) of the Children (Scotland) Act 1995 (no repayment of assistance given by local authority by persons in receipt of certain benefits), after “1992;” insert—

“(aa) any element of child tax credit other than the family element or working tax credit;”.

Children (Northern Ireland) Order 1995 (S.I. 1995/755 (N.I. 2))

- 51 The Children (Northern Ireland) Order 1995 has effect subject to the following amendments.

- 52 (1) Article 18 (duty of authority to provide personal social services for children in need) is amended as follows.

(2) In paragraph (9), for “working families’ tax credit or disabled person’s tax credit” substitute “ of any element of child tax credit other than the family element, of working tax credit ”.

(3) After that paragraph insert—

“(10) The Treasury may by regulations prescribe circumstances in which a person is to be treated for the purposes of this Part (or for such of those purposes as are prescribed) as in receipt of any element of child tax credit other than the family element or of working tax credit.”

- 53 In Article 18C(7)(b) (direct payments), before “or of” insert “ , of any element of child tax credit other than the family element, of working tax credit ”.

- 54 In Article 24(3) (no payment of charge for provision of services by Health and Social Services Board by persons in receipt of certain benefits), for “working families’ tax credit or disabled person’s tax credit” substitute “ of any element of child tax credit other than the family element, of working tax credit ”.

- 55 In Article 39(4) (no contribution towards maintenance by Health and Social Services Board by persons in receipt of certain benefits), for “working families’ tax credit or disabled person’s tax credit” substitute “ of any element of child tax credit other than the family element, of working tax credit ”.

- 56 (1) Article 183 (regulations and orders) is amended as follows.

(2) In paragraph (1), for “and (3)” insert “ to (4) ”.

(3) After paragraph (3) insert—

“(4) Regulations under Article 18(10) shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.”

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Road Traffic (Northern Ireland) Order 1995 (S.I. 1995/2994 (N.I. 18))

57 In Article 25(2)(b) of the Road Traffic (Northern Ireland) Order 1995 (applicants for exemption from wearing of seat belts in the case of whom the Department of the Environment in Northern Ireland may make payments in respect of medical examinations), for “working families’ tax credit or disabled person’s tax credit” substitute “any element of child tax credit other than the family element or working tax credit”.

Housing Grants, Construction and Regeneration Act 1996 (c. 53)

58 In section 77(1)(e) of the Housing Grants, Construction and Regeneration Act 1996 (entitlement to home repair assistance), for “working families’ tax credit, housing benefit, council tax benefit or disabled person’s tax credit” substitute “housing benefit, council tax benefit, any element of child tax credit other than the family element or working tax credit”.

Finance Act 2000 (c. 17)

F1059

Textual Amendments

F10 Sch. 3 para. 59 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

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Changes and effects yet to be applied to :

- Sch. 3 para. 37 repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- Sch. 3 para. 42 repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- Sch. 3 para. 41 repealed by [2008 c. 13 \(N.I.\) Sch. 10 Pt. 5](#)
- Sch. 3 para. 25 repealed by [2007 c. 5 Sch. 8](#)
- Sch. 3 para. 30 repealed by [2007 c. 5 Sch. 8](#)
- Sch. 3 para. 16(2)(a) repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- Sch. 3 para. 18(a) repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- Sch. 3 para. 20(a) repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- Sch. 3 repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- specified provision(s) amendment to earlier commencing SI 2003/962 by [S.I. 2008/3151 art. 3\(2\)](#) (art. 3(2) revoked (14. 7.2014) by S.I. 2014/1848)
- specified provision(s) amendment to earlier commencing SI 2003/962 art. 2(5) by [S.I. 2011/2910 art. 2](#) (Order revoked (14. 7.2014) by S.I. 2014/1848)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 35(2)-(12) substituted for s. 35(2) by [2012 c. 5 s. 124](#)
- s. 35(9) words substituted by [2020 c. 17 Sch. 24 para. 443\(1\)](#) (This amendment not applied to legislation.gov.uk. The substitution of s. 35(2)-(12) for s. 35(2) by 2021 c. 5, s. 124 is not yet in force)
- s. 36(10) words repealed by [2012 c. 5 Sch. 14 Pt. 12](#)