
STATUTORY INSTRUMENTS

1987 No. 1973

The Family Credit (General) Regulations 1987

PART VI

CHANGES OF CIRCUMSTANCES

Death of claimant

49.—(1) Except as provided in paragraph (2), an award of [^{F1}working families' tax credit] shall cease to have effect upon the death of the claimant.

(2) Where a claimant dies and is survived by a partner who was the claimant's partner at the date of claim, an award of family credit made in the claimant's favour shall have effect for its unexpired period as if originally made in favour of the partner.

Textual Amendments

- F1** Words in reg. 49 substituted (5.10.1999) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), 26(1), **Sch. 1 para. 1(xviii)**

[^{F2}Surrendering an award following birth or adoption etc. of child

49ZA.—(1) An existing award of working families' tax credit shall cease to have effect if the claimant or partner elects, by notice to the Board, to surrender it following the birth of a child, the adoption of a child or young person or the granting of a parental order for a surrogate child.

(2) The award shall terminate with effect from—

- (a) the day on which the notice is given to the Board, if that day is a Monday, or
- (b) the Monday following the day on which the notice is given to the Board, if that day is other than a Monday.]

Textual Amendments

- F2** [Reg. 49ZA](#) inserted (with effect in accordance with reg. 1(5) of the amending S.I.) by [The Tax Credits \(Miscellaneous Amendments No. 3\) Regulations 2001 \(S.I. 2001/892\)](#), regs. 1(2), **18**

[^{F3}Young person leaving full-time education

49A.—(1) Subject to paragraph (3), where an award of [^{F4}working families' tax credit] is payable and the claimant or his partner are responsible, or are treated as being responsible for the purposes of regulation 7 (circumstances in which a person is to be treated as responsible or not responsible for another), for a young person and that young person—

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(a) is, for the purpose of that award, a person of a prescribed description under section 128(1)(d) of the Contributions and Benefits Act; and

(b) ceases, or has ceased, to receive full-time education,

that cessation shall be a change of circumstances affecting the award, the award shall be [F5superseded] and the award shall cease with effect from the date specified in paragraph (2).

(2) The date specified for the purposes of paragraph (1) shall be—

- (a) 2nd July 1996 where the young person ceased to receive full-time education as from a date before that date; or
- (b) the date upon which the young person attains the age of 16 or ceases to receive full-time education, whichever is the later.

(3) Paragraph (1) shall not apply where a young person referred to in that paragraph is a member of the same household as one or more children or, as the case may be, young persons who are receiving full-time education and for whom the claimant or his partner are responsible or are treated as responsible for the purposes of regulation 7.

(4) For the purposes of paragraphs (1) and (2), “young person” includes a young person who attains the age of 19—

- (a) during the period between the date of claim and the date from which the claimant is awarded [F6working families' tax credit]; or
- (b) during the period an award of [F6working families' tax credit] is payable.

(5) In this regulation, “full-time education” means full-time education, either by attendance at a recognised educational establishment as defined in section 147(1) of the Contributions and Benefits Act or otherwise, if such education is recognised by the Secretary of State pursuant to section 142(2) of that Act, but is not a course of advanced education for the purposes of Chapter VII of Part IV (income and capital of students).]

Textual Amendments

- F3** Reg. 49A inserted (2.7.1996) by [The Family Credit \(General\) Amendment Regulations 1996 \(S.I. 1996/1418\)](#), regs. 1, 2
- F4** Words in reg. 49A(1) substituted (5.10.1999) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), 26(1), **Sch. 1 para. 1(xix)**
- F5** Word in reg. 49A(1) substituted (5.10.1999) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), **27(3)**
- F6** Words in reg. 49A(4)(a)(b) substituted (5.10.1999) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), 26(1), **Sch. 1 para. 1(xix)**

Prevention of duplication of awards of [F7working families' tax credit] and income support

50. Where provision is made for the same child or young person in awards for overlapping periods, the first being an award of [F7working families' tax credit] and the second an award of [F8[F7working families' tax credit], income support [F9, income-based jobseeker's allowance] or [F10disabled person's tax credit]], and at the start of the period of overlap that child or young person is no longer a member of the household of the claimant under the first award, the first award shall terminate with effect from the start of the period of overlap.

Textual Amendments

- F7** Words in reg. 50 substituted (5.10.1999) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), 26(1), **Sch. 1 para. 1(xx)**
- F8** Words in reg. 50 substituted (6.4.1992) by [The Disability Living Allowance and Disability Working Allowance \(Consequential Provisions\) Regulations 1991 \(S.I. 1991/2742\)](#), regs. 1(1), **13(4)**
- F9** Words in reg. 50 inserted (7.10.1996) by [The Social Security and Child Support \(Jobseeker's Allowance\) \(Consequential Amendments\) Regulations 1996 \(S.I. 1996/1345\)](#), regs. 1, **8(4)**
- F10** Words in reg. 50 substituted (5.10.1999) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), 26(2), **Sch. 2 para. 1(ii)**

Overlapping awards

[^{F11}**51.**—(1) An award of [^{F12}working families' tax credit] (the new award) which is made in consequence of a claim in respect of a period beginning before the commencement of an existing award of [^{F12}working families' tax credit] (the existing award) and which overlaps with the period of the existing award, shall be treated as a relevant change of circumstances affecting the existing award and the existing award shall be [^{F13}superseded] and shall terminate with effect from the date on which the decision of the adjudication officer making the new award is notified to the claimant.

(2) An award of [^{F14}disabled person's tax credit] which is made in consequence of a claim in respect of a period beginning [^{F15}on or] before the commencement of an existing award of [^{F12}working families' tax credit] (the existing award) and which overlaps with the period of the existing award, shall be treated as a change of circumstances affecting the existing award and the existing award shall be [^{F13}superseded] and shall terminate with effect from the date on which the decision of the adjudication officer awarding [^{F14}disabled person's tax credit] is notified to the claimant.]

Textual Amendments

- F11** Reg. 51 substituted (4.10.1994) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No.5\) Regulations 1994 \(S.I. 1994/2139\)](#), **regs. 1(1)(b)**, 19
- F12** Words in reg. 51 substituted (5.10.1999) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), 26(1), **Sch. 1 para. 1(xxi)**
- F13** Word in reg. 51(1)(2) substituted (5.10.1999) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), **27(1)**, (2)(a)
- F14** Words in reg. 51(2) substituted (5.10.1999) by [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), 26(2), **Sch. 2 para. 1(iii)**
- F15** Words in reg. 51(2) inserted (8.10.1996) by [The Income-related Benefits Schemes and Social Fund \(Miscellaneous Amendments\) Regulations 1996 \(S.I. 1996/1944\)](#), regs. 1(b), **4(3)** (with reg. 13)

[^{F16}Reduced benefit direction]

[^{F17}**51A.**]

Textual Amendments

- F16** Reg. 51A inserted (13.4.1993) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/315\)](#), regs. 1(1)(d), 14

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F17 Reg. 51A omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Tax Credits Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/2487\)](#), regs. 1(1), **11**

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

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

- Regs S.49A added by [S.I. 1996/1418 reg.2](#)
- regs.13A(2)21A(2) amended by [S.I. 1997/2793 reg.2\(5\)\(c\)](#)