
STATUTORY INSTRUMENTS

1999 No. 2572

**SOCIAL SECURITY
TAXES**

**The Tax Credits (Claims and Payments)
(Amendment) Regulations 1999**

<i>Made</i>	- - - -	<i>14th September 1999</i>
<i>Laid before Parliament</i>		<i>14th September 1999</i>
<i>Coming into force</i>	- -	<i>5th October 1999</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by sections 1, 5 and 189 of the Social Security Administration Act 1992(1) and sections 2(1)(c) and 19(1) of, and paragraph 3(a) of Schedule 1 and paragraph 7(b) of Schedule 2 to, the Tax Credits Act 1999(2), hereby make the following Regulations:

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Tax Credits (Claims and Payments) (Amendment) Regulations 1999 and shall come into force on 5th October 1999 immediately after the coming into force of section 2(1)(c) of the Tax Credits Act 1999.

(2) These Regulations have effect—

- (a) with respect only to tax credit, and
- (b) with respect to award periods of tax credit commencing on or after 5th October 1999.

Interpretation

2. In these Regulations unless the context otherwise requires—

“the principal Regulations” means the Social Security (Claims and Payments) Regulations 1987(3) and “regulation” means a regulation of the principal Regulations;

“the Schedule” means the Schedule to these Regulations;

(1) 1992 c. 5; section 1 was amended by section 19 of the Social Security Administration (Fraud) Act 1997 (c. 47); sections 5 and 189 were amended by Schedule 8 to the Social Security Act 1998 (c. 14).
(2) 1999 c. 10.
(3) S.I. 1987/1968.

“tax credit” means working families' tax credit or disabled person's tax credit, construing those terms in accordance with section 1(1) of the Tax Credits Act 1999.

Amendments to the principal Regulations

3. In regulation 2(1)—

- (a) for the definition of “adjudicating authority” there shall be substituted the following definition—

““adjudicating authority” means any person or body with responsibility for making decisions about claims for benefit or related matters;”

- (b) in the definition of “appropriate office” there shall be added at the end the words “or the Inland Revenue”;

- (c) after the definition of “appropriate office” there shall be inserted the following definition—

““the Board” means the Commissioners of Inland Revenue; and references to “the Board” in these Regulations have effect only with respect to working families' tax credit and disabled person's tax credit;”

- (d) after the definition of “claim for benefit” there shall be inserted the following definition—

““disabled person's tax credit” and “working families' tax credit” shall be construed in accordance with section 1(1) of the Tax Credits Act 1999;”

4. In regulation 4—

- (a) for paragraph (2) there shall be substituted the following paragraphs—

“(2) In the case of a claim for working families' tax credit, where a married or unmarried couple is included in the family, the claim shall be made by whichever partner they agree should so claim.

(2A) Where, in a case to which paragraph (2) applies, the partners are unable to agree which of them should make the claim, the Board may in their discretion determine that the claim shall be made by the partner who, on the information available to the Board at the time of their determination, is in their opinion mainly caring for the children;”

- (b) in paragraph (3A)(4) for the words “section 20(6A) of the Social Security Act 1986” there shall be substituted the words “section 129(1) of the Social Security Contributions and Benefits Act 1992”(5);

- (c) after paragraph (8) there shall be inserted the following paragraph—

“(8A) Where—

- (a) the Board determine under paragraph (2A) that a claim for working families' tax credit shall be made by the partner who in their opinion is mainly caring for the children,

- (b) a claim for working families' tax credit is made by that partner on the form approved for the time being, and

- (c) the claim is not completed in accordance with the instructions on the form by reason only that, in consequence of the other partner not agreeing which of them should make the claim, it has not been signed by the other partner,

the Board may in their discretion treat that claim as completed in accordance with the instructions on the form for the purposes of paragraph (8), notwithstanding that it has not been signed by the other partner in accordance with those instructions.”

(4) Paragraph (3A) was inserted by regulation 3 of S.I. 1991/2741.

(5) 1992 c. 7.

5. In regulation 6—

- (a) paragraphs (11) and (14) shall be omitted;
- (b) in paragraph (12) the words “Subject to paragraph (14),” shall be omitted.

6.—(1) Regulation 7 shall be amended as follows.

(2) In paragraph (2) for the words from “claimant to certify” to the end there shall be substituted the words⁽⁶⁾

“claimant to do either or both of the following, within one month of being required to do so or such longer period as the Board may consider reasonable—

- (a) to certify in writing whether he agrees to the claimant making the claim or, as the case may be, that he confirms the information given about his circumstances;
- (b) to furnish such certificates, documents, information and evidence in connection with the claim, or any question arising out of it, as the Board may require.”

(3) In paragraph (3) after the words “partner shall” there shall be inserted the words “, within one month of being required to do so or such longer period as the Board may consider reasonable,”.

(4) In paragraph (4) for the words “Secretary of State so requires” there shall be substituted the words “Board so require, within one month of being required to do so or such longer period as the Board may consider reasonable,”.

(5) In paragraph (5) after the words “pension fund holder shall” there shall be inserted the words “, within one month of the request or such longer period as the Board may consider reasonable,”.

(6) After paragraph (7) there shall be added the following paragraphs—

“(8) Every person providing childcare in respect of which a claimant to whom regulation 46A of the Family Credit (General) Regulations 1987⁽⁷⁾ applies is incurring relevant childcare charges, including a person providing childcare on behalf of a school, local authority, childcare scheme or establishment within paragraph (2)(b), (c) or (d) of that regulation, shall furnish such certificates, documents, information and evidence in connection with the claim made by the claimant, or any question arising out of it, as may be required by the Board, and shall do so within one month of being required to do so or such longer period as the Board may consider reasonable.

(9) In paragraph (8) “relevant childcare charges” has the meaning given by regulation 46A(2) of the Family Credit (General) Regulations 1987.”

7. In regulation 13—

- (a) in paragraph (2) for the words “reviewed by the adjudicating authority” there shall be substituted the words “revised or superseded by the adjudicating authority under section 9 or 10 of the Social Security Act 1998”;
- (b) after paragraph (6)⁽⁸⁾ there shall be added the following paragraphs—

“(7) Where on or after 7th September 1999 but before 5th October 1999 a person claims family credit or disability working allowance but does not satisfy the requirements for entitlement to that benefit on the date on which the claim is made, and the adjudicating authority is of the opinion that he will satisfy the requirements for working families' tax credit or disabled person's tax credit for a period beginning on 5th October 1999, the claim shall be treated by the adjudicating authority as a claim made on 5th October 1999 for a period starting on that date.

⁽⁶⁾ Regulation 7(4) was inserted by regulation 10(3) of S.I. 1995/2303.

⁽⁷⁾ S.I. 1987/1973; the regulation 13A inserted in S.I. 1987/1973 by S.I. 1994/1924 and amended by S.I. 1995/516, 1996/2545 and 1997/2793 was renumbered regulation 46A and further amended by S.I. 1999/2487.

⁽⁸⁾ Paragraph (6) was added by regulation 3(3) of S.I. 1994/2319.

(8) Where on or after 20th September 1999 but before 2nd October 1999 a person claims working families' tax credit or disabled person's tax credit, the claim shall be treated by the adjudicating authority as a claim made on 5th October 1999 for a period starting on that date or on such later date as is specified in the claim."

8. In regulation 16(9) in paragraph (1B) for the words "section 63(2) of the Social Security Act 1986" there shall be substituted the words "section 150 of the Social Security Administration Act 1992".

9. In regulation 17(4) for the words "the award shall be reviewed" there shall be substituted the words "the decision shall be revised or superseded under section 9 or 10 of the Social Security Act 1998".

10. In regulation 19(10)—

- (a) in paragraph (5)(d) after the word "Employment" there shall be inserted the words "or of the Board";
- (b) in paragraph (6)—
 - (i) after the words "the Secretary of State considers" there shall be inserted the words "or the Board consider";
 - (ii) after the words "he considers" there shall be inserted the words "or they consider".

11. In regulation 21(3)(11) there shall be added at the end the words "or, so far as concerns working families' tax credit or disabled person's tax credit, within such time as the Board may direct".

12. In regulation 27—

- (a) in paragraph (1)(12) for the words "Secretary of State arranges" there shall be substituted the words "Board arrange";
- (b) in paragraph (1A)(13) for the words "Secretary of State so directs" there shall be substituted the words "Board so direct".

13. In regulation 30(2)(b) after the words "Secretary of State is satisfied" there shall be inserted the words "or the Board are satisfied".

14. In regulation 32(1)(14) after the words "unless the Secretary of State determines" there shall be inserted the words "or the Board determine".

15. In regulation 33(2)—

- (a) after the words "Secretary of State has made" there shall be inserted the words "or the Board have made";
- (b) after the words "Secretary of State is notified" there shall be inserted the words "or the Board are notified".

16. In the heading to Part V of the principal Regulations the words "SUSPENSION AND" shall be omitted.

17. Regulations 37 to 37B shall be omitted.

18. In regulation 38(15)—

(9) Regulation 16 was amended by regulation 3(1) of S.I. 1988/522 and regulation 9(b) of S.I. 1991/2741.

(10) Regulation 19 was substituted by regulation 6 of S.I. 1997/793.

(11) Regulation 21(3) was amended by regulation 2(a) of S.I. 1993/1113.

(12) Paragraph (1) was substituted by regulation 14 of S.I. 1991/2741 and amended by regulation 3(4) of S.I. 1993/2113.

(13) Paragraph (1A) was inserted by regulation 3(4) of S.I. 1993/2113.

(14) Regulation 32(1) was amended by regulation 4 of S.I. 1992/2595.

(15) Regulation 38 was amended by regulation 7(2) and (3) of S.I. 1989/1686 and regulation 3(8) of S.I. 1993/2113.

- (a) in paragraph (1)(c) after the words “Secretary of State determines” there shall be added the words “or the Board determine”;
 - (b) in paragraph (2A)—
 - (i) after the words “Secretary of State has first received” there shall be inserted the words “or the Board have first received”;
 - (ii) after the words “Secretary of State has certified” there shall be inserted the words “or the Board have certified”.
- 19.** In regulation 47(1)(16) after the word “his” there shall be inserted the words “or their”.
- 20.** In the provisions of the principal Regulations specified in Part I of the Schedule after the words “Secretary of State”, wherever those words occur unless excepted by that Part, there shall be inserted the words “or the Board”.
- 21.** In the provisions of the principal Regulations specified in Part II of the Schedule for the words “Secretary of State”, wherever occurring, there shall be substituted the word “Board”.
- 22.** In the provisions of the principal Regulations specified in Part III of the Schedule after the word “he” there shall be inserted the words “or they”.
- 23.** In the provisions of the principal Regulations specified in Part IV of the Schedule after the word “him” there shall be inserted the words “or them”.
- 24.** In the provisions of the principal Regulations specified in Part V of the Schedule for the words “family credit”, wherever occurring, there shall be substituted the words “working families' tax credit”.
- 25.** In the provisions of the principal Regulations specified in Part VI of the Schedule for the words “disability working allowance”, wherever occurring, there shall be substituted the words “disabled persons' tax credit”.

G H Bush
Tim Flesher

14th September 1999

Two of the Commissioners of Inland Revenue

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THE SCHEDULE

Regulations 20 to 25

PART I

The provisions of the principal Regulations specified for the purposes of regulation 20 of these Regulations are as follows—

- regulation 2(1)—the definition of “instrument for benefit payment”(17);
- regulation 4(1), 5(18) and (7);
- regulation 8(2);
- regulation 9(1) and (7)(19);
- regulation 19(6) where the words “Secretary of State” secondly occur;
- regulation 20;
- regulation 20A(1), (2), (3), (5), (5A), (6) and (7)(20);
- regulation 21(1), (2), (4) and (5);
- regulation 29(21);
- regulation 30(1), (4) and (8);
- regulation 30(2) except as regards the third occurrence of the words “Secretary of State”;
- regulation 32(1) except as regards the fourth occurrence of the words “Secretary of State”;
- regulation 33(1) and (3);
- regulation 33(2) except as regards the first and third occurrences of the words “Secretary of State”;
- regulation 34;
- regulation 36;
- regulation 38(1) in the first place where the words “Secretary of State” occur;
- regulation 47(1), (2) and (3)(22).

PART II

The provisions of the principal Regulations specified for the purposes of regulation 21 of these Regulations are as follows—

- regulation 4(3A);
- regulation 7(1), (2), (3) and (5)(23).

PART III

The provisions of the principal Regulations specified for the purposes of regulation 22 of these Regulations are as follows—

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- (17) The definition was inserted by regulation 2 of S.I. 1994/3196.
 - (18) Regulation 4(5) was substituted by regulation 2(4) of S.I. 1997/793.
 - (19) Regulation 9(7) was added by regulation 12 of S.I. 1992/247.
 - (20) Regulation 20A was inserted by regulation 4 of S.I. 1994/3196 and amended by regulation 2(2) of S.I. 1996/672.
 - (21) Regulation 29 was substituted by regulation 2(4) of S.I. 1996/672.
 - (22) Regulation 47 was substituted by regulation 8 of S.I. 1994/3196.
 - (23) Regulation 7(3) was amended by regulation 5 of S.I. 1991/2741.

regulation 9(7)(**24**);
regulation 21(2);
regulation 30(1);
regulation 30(2)(b) where the word “he” first occurs;
regulation 33(2);
regulation 47(2) and (3).

PART IV

The provisions of the principal Regulations specified for the purposes of regulation 23 of these Regulations are as follows—

regulation 20A(2);
regulation 21(4);
regulation 21(5);
regulation 33(1) where the word “him” secondly occurs;
regulation 38(2A).

PART V

The provisions of the principal Regulations specified for the purposes of regulation 24 of these Regulations are as follows—

regulation 2(2)(b)(**25**);
regulation 6(1)(aa), (3), (4), (27) and 28(**26**);
regulation 7(3) and (4)(**27**);
regulation 13(3), (4) and (6)(**28**);
regulation 16(1A), (1B), (1C) and (3);
regulation 17(1)(**29**);
regulation 19(4), (6) and (7)(**30**);
regulation 27(1), (1A) and (2), and the heading to that regulation(**31**);
regulation 30(5)(**32**);
regulation 36(**33**);
Part I of Schedule 1;
paragraphs 7 and 11 of Schedule 4(**34**).

(24) Regulation 9(7) was added by regulation 12 of S.I. 1992/247.

(25) Regulation 2(2)(b) was amended by regulation 2(b) of S.I. 1991/2741.

(26) Regulation 6 was amended by regulation 2(3) of S.I. 1988/522, regulation 4(a) of S.I. 1991/2741 and regulation 3(2), (4) and (6) of S.I. 1997/793.

(27) Regulation 7 was amended by regulation 5 of S.I. 1991/2741 and regulation 10(3) of S.I. 1995/2303.

(28) Regulation 13 was amended by regulation 6 of S.I. 1991/2741 and regulation 3(3) of S.I. 1994/2319.

(29) Regulation 17(1) was amended by regulation 10 of S.I. 1991/2741.

(30) Regulation 19 was amended by regulation 6 of S.I. 1997/793 and regulation 6(2) to (4) of S.I. 1997/2290.

(31) Regulation 27 was substituted by regulation 14 of S.I. 1991/2741 and amended by regulation 3(4) of S.I. 1993/2113.

(32) Regulation 30(5) was amended by regulation 15 of S.I. 1991/2741.

(33) Regulation 36 was amended by regulation 17 of S.I. 1991/2741.

(34) Paragraph 7 was amended by regulation 26(a) of S.I. 1991/2741 and regulation 10 of S.I. 1991/2284, and paragraph 11 was added by regulation 26(b) of S.I. 1991/2741.

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PART VI

The provisions of the principal Regulations specified for the purposes of regulation 25 of these Regulations are as follows—

- regulation 2(2)(b);
- regulation 4(3A);
- regulation 6(1)(aa), (3), (4), (10), (12), (13), (27) and (28);
- regulation 7(3) and (4);
- regulation 13(3) and (6);
- regulation 16(1A), (1B), (1C) and (3);
- regulation 17(1);
- regulation 19(4), (6) and (7);
- regulation 27(1), (1A) and (2), and the heading to that regulation;
- regulation 30(5);
- regulation 36;
- Part I of Schedule 1;
- paragraphs 7 and 11 of Schedule 4.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Claims and Payments) Regulations 1987 (S.I.1987/1968) (“the principal Regulations”) in consequence of the transfer under the Tax Credits Act 1999 of functions relating to family credit and disability working allowance from the Department of Social Security to the Treasury and the Inland Revenue on 5th October 1999. Family credit and disability working allowance are to become known as working families' tax credit and disabled person's tax credit respectively as from 5th October 1999. The Regulations also amend the information powers contained in regulation 7 of the principal Regulations in relation to claims for tax credit.

Regulation 1 provides for citation, commencement and effect, and regulation 2 for interpretation. Regulations 3 to 25 and the Schedule contain amendments to the principal Regulations.