

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.