

2000 No. 1325

**SOCIAL SECURITY, NORTHERN IRELAND
TAXES, NORTHERN IRELAND**

**The Tax Credits Schemes (Miscellaneous Amendments
No. 2) (Northern Ireland) Regulations 2000**

<i>Made - - - -</i>	<i>16th May 2000</i>
<i>Laid before Parliament</i>	<i>16th May 2000</i>
<i>Coming into force</i>	<i>6th June 2000</i>

The Treasury, in exercise of the powers conferred by sections 127(5), 128(8) and 133(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(a) and now vested in them(b), hereby make the following Regulations:

Citation, commencement and effect

1. These Regulations may be cited as the Tax Credits Schemes (Miscellaneous Amendments No. 2) (Northern Ireland) Regulations 2000, shall come into force on 6th June 2000 and shall have effect in relation to award periods of working families' tax credit or disabled person's tax credit commencing on or after that date.

Amendment to the Family Credit (General) Regulations (Northern Ireland) 1987

2. In Schedule 4 to the Family Credit (General) Regulations (Northern Ireland) 1987(c) for paragraph 2 in column (1), and for the figures specified in column (2) against that paragraph, there shall be substituted the following paragraph and figure—

“2. Person in respect of the period beginning on, and including, that person's date of birth and ending on the day preceding the first Tuesday in September following that person's sixteenth birthday. £25.60.”

Amendments to the Disability Working Allowance (General) Regulations (Northern Ireland) 1992

3. In Schedule 5 to the Disability Working Allowance (General) Regulations (Northern Ireland) 1992(d)—

(a) 1992 c. 7.
(b) See section 2(1)(a) of, and paragraph 3(c) and (d) of Schedule 2 to, the Tax Credits Act 1999 (c. 10).
(c) S.R. 1987 No. 463, relevantly amended by S.R. 1996 No. 476, regulation 6, and S.I. 2000/931, Article 3(d) and Schedule 1.
(d) S.R. 1992 No. 78, relevantly amended by S.R. 1996 No. 476, regulation 9, and S.I. 2000/931, Article 4(d) and Schedule 2.

- (a) for the heading “*Amount of allowance*” in column (2) there shall be substituted the heading “*Amount of credit*”;
- (b) for paragraph 3 in column (1), and for the figures specified in column (2) against that paragraph, there shall be substituted the following paragraph and figure—

“3. Person in respect of the period beginning on, and including, that person’s date of birth and ending on the day preceding the first Tuesday in September following that person’s sixteenth birthday. £25.60.”

Clive Betts
Bob Ainsworth

16th May 2000

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Family Credit (General) Regulations (Northern Ireland) 1987 (S.R. 1987 No. 463) and the Disability Working Allowance (General) Regulations (Northern Ireland) 1992 (S.R. 1992 No. 78). Family credit and disability working allowance became known as working families’ tax credit and disabled person’s tax credit respectively on 5th October 1999.

The purpose of the amendments is to increase from £21.25 to £25.60 the maximum working families’ tax credit, and the maximum disabled person’s tax credit, in respect of the period beginning on (and including) a person’s date of birth and ending on the day preceding the first Tuesday in September following that person’s sixteenth birthday. The increases have effect in relation to award periods of both tax credits commencing on or after 6th June 2000.

Regulation 1 provides for citation, commencement and effect.

Regulation 2 amends Schedule 4 to the Family Credit (General) Regulations (Northern Ireland) 1987.

Regulation 3 amends Schedule 5 to the Disability Working Allowance (General) Regulations (Northern Ireland) 1992.

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