
STATUTORY INSTRUMENTS

2001 No. 1141

The Tax Credits Up-rating Order 2001

Citation, commencement and effect

1.—(1) This Order may be cited as the Tax Credits Up-rating Order 2001 and shall come into force on 10th April 2001 immediately after the Tax Credits Schemes (Miscellaneous Amendments No. 2) Regulations 2001(1) and the Tax Credits Schemes (Miscellaneous Amendments No. 2) (Northern Ireland) Regulations 2001(2).

(2) This Order shall have effect in relation to award periods of working families' tax credit or, as the case may be, disabled person's tax credit commencing on or after 10th April 2001.

Interpretation

2. In this Order—

“the Disability Working Allowance Regulations” means the Disability Working Allowance (General) Regulations 1991(3) and the Disability Working Allowance (General) Regulations (Northern Ireland) 1992(4);

“the Family Credit Regulations” means the Family Credit (General) Regulations 1987(5) and the Family Credit (General) Regulations (Northern Ireland) 1987(6).

Working families' tax credit

3. In the Family Credit Regulations—

- (a) in regulation 46 (determination of appropriate maximum working families' tax credit)—
- (i) in paragraph (1A)(a)(7) the maximum amount specified is £100 per week;
 - (ii) in paragraph (1A)(b) the maximum amount specified is £150 per week;
 - (iii) in paragraph (4)(8) the capital sum prescribed is £3,000;
 - (iv) in paragraphs (4), (5)(9) and (6), the amount specified for the credit in respect of a child or young person is NIL;

(1) S.I.2001/367.

(2) S.I. 2001/366.

(3) S.I. 1991/2887; relevant amending instruments are S.I. 1992/2155, 1993/2119, 1999/2487, 2000/931 (the latest up-rating order), and 2001/367.

(4) S.R. 1992 No. 78; relevant amending provisions are S.R. 1993 No. 373 and S.I. 1999/2488, 2000/931 (the latest up-rating order), and 2001/366.

(5) S.I. 1987/1973; relevant amending instruments are S.I. 1992/2155, 1993/2119, 1999/2487, 2000/931 (the latest up-rating order) and 2001/367.

(6) S.R. 1987 No. 463; relevant amending provisions are S.R. 1992 No. 403 and 1993 No. 373, and S.I. 1999/2488, 2000/931 (the latest up-rating order) and 2001/366.

(7) Paragraph (1A) for Great Britain was inserted by regulation 7(3) of S.I. 1999/2487 and amended by regulation 3(3) of S.I. 2001/367; paragraph (1A) for Northern Ireland was inserted by regulation 7(3) of S.I. 1999/2488 and amended by regulation 3(3) of S.I. 2001/366.

(8) Amended for Great Britain by regulation 33 of S.I. 1993/2119; amended for Northern Ireland by regulation 3(10) of S.R. 1993 No. 373.

(9) Amended for Great Britain by regulation 3(7) of S.I. 2001/367; amended for Northern Ireland by regulation 3(7) of S.I. 2001/366.

- (b) in regulation 47(1)(10) (applicable amount) for the sum of £91.45 there shall be substituted the sum of £92.90;
- (c) in Schedule 4(11) (determination of maximum working families' tax credit) the sums prescribed shall be as set out in Schedule 1 to this Order.

Disabled person's tax credit

4. In the Disability Working Allowance Regulations—

- (a) in regulation 51 (determination of appropriate maximum disabled person's tax credit)—
 - (i) in paragraph (1AA)(a)(12) the maximum sum specified is £100 per week;
 - (ii) in paragraph (1AA)(b) the maximum sum specified is £150 per week;
 - (iii) in paragraph (4)(13) the capital sum prescribed is £3,000;
 - (iv) in paragraphs (4), (5) and (6)(14), the amount specified for the allowance in respect of a child or young person is NIL;
- (b) in regulation 52(1)(15) (applicable amount)—
 - (i) in sub-paragraph (a) for the sum of £71.10 there shall be substituted the sum of £72.25;
 - (ii) in sub-paragraph (b) for the sum of £91.45 there shall be substituted the sum of £92.90;
- (c) in Schedule 5(16) (determination of appropriate maximum disabled person's tax credit) the sums prescribed shall be as set out in Schedule 2 to this Order.

Greg Pope

David Jamieson

Two of the Lords Commissioners of Her Majesty's Treasury

22nd March 2001

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- (10) Amended for Great Britain by regulation 11 of S.I. 1992/2155, regulation 26(1), and paragraph (1)(xvi) of Schedule 1 to S.I. 1992/2487, and Article 3(c) of S.I. 2000/931; amended for Northern Ireland by regulation 3(9) of S.R. 1992 No. 403, regulation 26(1), and paragraph (1)(xvi) of Schedule 1 to, S.I. 1992/2488, and Article 3(c) of S.I. 2000/931.
 - (11) Amended for Great Britain by regulation 4 of S.I. 2001/367; amended for Northern Ireland by regulation 4 of S.I. 2001/366.
 - (12) Paragraph (1AA) for Great Britain was inserted by regulation 18(3) of S.I. 1999/2487 and amended by regulation 6(3) of S.I. 2001/367; paragraph (1AA) for Northern Ireland was inserted by regulation 18(3) of S.I. 1999/2488 and amended by regulation 6(3) of S.I. 2001/366.
 - (13) Amended for Great Britain by regulation 44 of S.I. 1993/2119 and regulation 18(4) of S.I. 1999/2487; amended for Northern Ireland by regulation 2(10) of S.R. 1993 No. 373 and regulation 18(4) of S.I. 1999/2488.
 - (14) Paragraph (5) was amended, for Great Britain, by paragraph 17 of the Schedule to S.I. 1992/2155 and regulation 6(7) of S.I. 2001/367 and, for Northern Ireland, by regulation 6(7) of S.I. 2001/366. Paragraphs (5) and (6) were amended, for Great Britain, by regulation 18(4) of S.I. 1999/2487 and, for Northern Ireland, by regulation 18(4) of S.I. 1999/2488.
 - (15) Amended for Great Britain by paragraph 18 of the Schedule to S.I. 1992/2155, regulation 26(2) of, and paragraph (2)(xvi) of Schedule 2 to, S.I. 1999/2487, and Article 4(c) of S.I. 2000/931; amended for Northern Ireland by Article 4(c) of S.I. 2000/931.
 - (16) Amended for Great Britain by regulation 7 of S.I. 2001/367; amended for Northern Ireland by regulation 7 of S.I. 2001/366.