

**2001 No. 20**

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

**The Tax Credits Schemes (Miscellaneous Amendments)  
(Northern Ireland) Regulations 2001**

*Made - - - - - 8th January 2001*

*Laid before Parliament 9th January 2001*

*Coming into force - 30th January 2001*

The Treasury, in exercise of the powers conferred upon them by sections 132(4)(b), 133(1) and 171(1), (3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(a), and section 2(1)(a) and (4) of, and paragraphs 3(g) and 22(a) of Schedule 2 to, the Tax Credits Act 1999(b), hereby make the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Tax Credits Schemes (Miscellaneous Amendments) (Northern Ireland) Regulations 2001 and shall come into force on 30th January 2001.

(2) In these Regulations—

“award periods” means award periods of disabled person’s tax credit or, as the case may be, working families’ tax credit;

“the Disability Working Allowance Regulations” means the Disability Working Allowance (General) Regulations (Northern Ireland) 1992(c);

“the Family Credit Regulations” means the Family Credit (General) Regulations (Northern Ireland) 1987(d).

**Amendments to the Disability Working Allowance Regulations and the Family Credit Regulations**

2. Amend the Disability Working Allowance Regulations and the Family Credit Regulations as follows.

**Income to be disregarded**

3.—(1) Amend Schedule 3 to the Disability Working Allowance Regulations (“Schedule 3”) and Schedule 2 to the Family Credit Regulations (“Schedule 2”) as follows.

(2) Add as paragraph 69 of Schedule 3 and paragraph 71 of Schedule 2(e) the following paragraph—

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(a) 1992 c. 7; section 133(1) is cited because of the meaning it ascribes to the word “prescribed”.

(b) 1999 c. 10.

(c) S.R. 1992 No. 78.

(d) S.R. 1987 No. 463.

(e) Paragraphs 67 and 68 of Schedule 3, and paragraphs 69 and 70 of Schedule 2, were added by modifications contained in regulation 8 of S.I. 2000/3133.

“£15 of any—

- (a) widowed mother’s allowance paid pursuant to section 37 of the Contributions and Benefits Act;
- (b) widowed parent’s allowance paid pursuant to section 39A(a) of the Contributions and Benefits Act.”.

(3) This regulation shall have effect in relation to award periods commencing on or after 10th April 2001.

### **Capital to be disregarded**

4.—(1) Amend Schedule 4 to the Disability Working Allowance Regulations (“Schedule 4”) and Schedule 3 to the Family Credit Regulations (“Schedule 3”) as follows.

(2) Add as paragraph 66 of Schedule 4 and paragraph 67 of Schedule 3(b) the following paragraph—

“Any payment of £10,000 made by the Secretary of State to the claimant as a person who was held prisoner by the Japanese during World War Two or as the spouse of such a person.”.

(3) This regulation shall have effect in relation to award periods commencing on or after 30th January 2001.

*Bob Ainsworth  
Jim Dowd*

8th January 2001

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) (“the Family Credit Regulations”) and the Disability Working Allowance (General) Regulations (Northern Ireland) 1992 (S.R. 1992 No. 78) (“the Disability Working Allowance Regulations”).

Regulation 1 provides for citation, commencement and interpretation, and regulation 2 introduces the amendments.

Regulation 3 amends Schedule 2 to the Family Credit Regulations and Schedule 3 to the Disability Working Allowance Regulations (income to be disregarded) so as to add the sum of £15 of any widowed mother’s allowance or widowed parent’s allowance to the categories of income to be disregarded.

Regulation 4 amends Schedule 3 to the Family Credit Regulations and Schedule 4 to the Disability Working Allowance Regulations (capital to be disregarded) so as to add payments of £10,000 made by the Secretary of State for Social Security to persons who were held prisoner by the Japanese during World War Two or to the spouses of such persons.

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- (a) Inserted by Article 52(2) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)).
  - (b) Paragraphs 64 and 65 of Schedule 4, and paragraphs 65 and 66 of Schedule 3, were added by modifications contained in regulation 9 of S.I. 2000/3133.

£1.50

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under the authority and superintendence of Carol Tullo, Controller of  
Her Majesty’s Stationery Office and Queen’s Printer of Acts of Parliament.  
E50 1/2001 580070 19585

ISBN 0-11-019115-3



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