
STATUTORY INSTRUMENTS

2003 No. 455

SOCIAL SECURITY

The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003

Made - - - - 27th February 2003

Laid before Parliament 7th March 2003

Coming into force – – in accordance with regulation 1

The Secretary of State for Work and Pensions, in exercise of the powers conferred upon him by sections 1(1C) and 189(1) of the Social Security Administration Act 1992 ^{F1}, sections 22(5), 122(1), 123(1)(a), (d) and (e), 124(1)(e), 135(1), 136(1), (3), (4) and (5), 137(1), 138(1)(a), (2) and (4), and 175(1) and (3) to (5) of the Social Security Contributions and Benefits Act 1992 ^{F2}, sections 4(5), 12, 13(2), 35(1), 36(2) and (4) of the Jobseeker's Act 1995 ^{F3} and of all other powers enabling him in that behalf, after consultation, in respect of the provisions relating to housing benefit and council tax benefit, with organisations appearing to him to be representative of the authorities concerned ^{F4} and after agreement by the Social Security Advisory Committee that proposals in respect of these Regulations should not be referred to it ^{F5} hereby makes the following Regulations:

F1 1992 c. 5; [section 1\(1C\)](#) of the Social Security Administration Act 1992 is inserted by section 19 of the [Social Security Administration \(Fraud\) Act 1997 \(c. 47\)](#).

F2 1992 c. 4; [section 22\(5\)](#) is amended by paragraph 22 of Schedule 2 to the [Jobseekers Act 1995 \(c. 18\)](#). Section 123(1)(e) is substituted and section 137 amended, with respect to council tax benefit, by Schedule 9 to the [Local Government Finance Act 1992 \(c. 14\)](#). Section 124(1)(e) is inserted by paragraph 30(5) of Schedule 2 to the Jobseekers Act 1995. Section 122(1) and section 137(1) are interpretation provisions cited because of the meaning given to the words “prescribe” and “prescribed”.

F3 1995 c. 18; [section 35\(1\)](#) is an interpretation provision cited because of the meaning given to the word “claimant”, “family” and “prescribed”.

F4 See section 176(1) of the Social Security Administration Act 1992.

F5 See section 170 and 173(1)(b) of the Social Security Administration Act 1992 and paragraph 67 of the Schedule 2 to the Jobseekers Act 1995 which added that Act to the list of “relevant enactments” in respect of which regulations must normally be referred to the Committee.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003 and this regulation shall come into force on 1st April 2003.

(2) Subject to paragraph (5), in a case where a claimant for income support—

- (a) has a child or young person who is a member of his family for the purposes of his claim for income support, and
- (b) is awarded, or his partner is awarded, a child tax credit for a period beginning before 6th April 2004,

regulation 7 shall have effect from the first day of the first benefit week to commence for that claimant on or after the day from which that award of child tax credit begins and regulation 2 and Schedule 1 shall have effect from the first day of the first benefit week to commence for that claimant on or after 6th April 2004.

(3) Subject to [^{F6}paragraphs (4A) to (5)], in a case where a claimant for income support—

- (a) has a child or young person who is a member of his family for the purposes of his claim for income support, and
- (b) has not been awarded, or his partner has not been awarded, a child tax credit for a period beginning before 6th April 2004,

regulations 2 and 7 and Schedule 1 shall have effect from the first day of the first benefit week to commence for that claimant on or after the day on which his, or his partner's, award of child tax credit begins.

(4) Subject to [^{F7}paragraphs (4A) to (5)], in a case where paragraph (2)(a) or (3)(a) does not apply to a claimant for income support, regulation 2 and Schedule 1 shall have effect from the first day of the first benefit week to commence for that claimant on or after 6th April 2004.

[^{F8}(4A) In the case of a person who makes a claim for income support on or after 8th September 2005, regulation 2 and Schedule 1 shall have effect from the date that claim is made.

(4B) Subject to paragraph (4C), in the case of a claimant for income support who applies on or after 8th September 2005 for an amount to be included in his applicable amount in respect of a child or young person, regulation 2 and Schedule 1 shall have effect from the date of that application.

(4C) Paragraph (4B) shall not apply to a claimant for income support who already has an amount included in his applicable amount in respect of a child or young person on the date he makes the application referred to in that paragraph.]

(5) The provisions in—

- (a) paragraphs 10(b) and (c), 20(b), 23(a) and 24(a) of Schedule 1 and regulation 2 insofar as it relates to those paragraphs shall have effect in relation to any particular claimant for income support from the first day of the first benefit week to commence for the claimant on or after 7th April 2003;
- (b) paragraph 19 of Schedule 1 and regulation 2 insofar as it relates to that paragraph shall come into force on 7th April 2003.

(6) Subject to paragraph (9), in a case where a claimant for a jobseeker's allowance—

- (a) has a child or young person who is a member of his family for the purposes of his claim for jobseeker's allowance, and
- (b) is awarded, or his partner is awarded, a child tax credit for a period beginning before 6th April 2004,

regulation 8 shall have effect from the first day of the first benefit week to commence for that claimant on or after the day from which that award of child tax credit begins and regulation 3 and Schedule 2

shall have effect from the first day of the first benefit week to commence for that claimant on or after 6th April 2004.

- (7) Subject to [F⁹paragraphs (8A) to (9)], in a case where a claimant for a jobseeker's allowance—
- (a) has a child or young person who is a member of his family for the purposes of his claim for jobseeker's allowance, and
 - (b) has not been awarded, or his partner has not been awarded, a child tax credit for a period beginning before 6th April 2004,

regulations 3 and 8 and Schedule 2 shall have effect from the first day of the first benefit week to commence for that claimant on or after the day on which his, or his partner's, award of child tax credit begins.

(8) Subject to [F¹⁰“paragraphs (8A) to (9)”, in a case where paragraph (6)(a) or (7)(a) does not apply to a claimant for jobseeker's allowance, regulation 3 and Schedule 2 shall have effect from the first day of the first benefit week to commence for that claimant on or after 6th April 2004.

[F¹¹(8A) In the case of a person who makes a claim for a jobseeker's allowance on or after 8th September 2005, regulation 3 and Schedule 2 shall have effect from the date that claim is made.

(8B) Subject to paragraph (8C), in the case of a claimant for a jobseeker's allowance who applies on or after 8th September 2005 for an amount to be included in his applicable amount in respect of a child or young person, regulation 3 and Schedule 2 shall have effect from the date of that application.

(8C) Paragraph (8B) shall not apply to a claimant for a jobseeker's allowance who already has an amount included in his applicable amount in respect of a child or young person on the date he makes the application referred to in that paragraph.]

(9) Paragraphs 10(b), 20(b) and (e), 23(a) and 24(a) of Schedule 2 and regulation 3 insofar as it relates to those paragraphs shall have effect in relation to any particular claimant for jobseeker's allowance from the first day of the first benefit week to commence for the claimant on or after 7th April 2003.

(10) The provisions in –

- (a) paragraph 6 of Schedule 4 and regulation 6 insofar as it relates to that paragraph shall come into force on 1st April 2003 immediately before the coming into force of paragraph 5 of Schedule 3 and paragraph 5 of Schedule 4 to the Income-related Benefits and Jobseeker's Allowance (Working Tax Credit and Child Tax Credit)(Amendment) Regulations 2002 F¹²;
- (b) paragraph 5 of Schedule 4 and regulation 6 insofar as it relates to that paragraph shall come into force on 1st April 2003, and
- (c) the remaining paragraphs of Schedule 4 and regulation 6 insofar as it relates to those paragraphs and regulations 4 and 5 and Schedule 3 shall come into force on 7th April 2003.

(11) In paragraphs (2) to (5) and regulation 7, the expressions “benefit week”, “claimant” and “partner” have the same meaning as in regulation 2(1) F¹³ of the Income Support Regulations and in paragraphs (6) to (9) and regulation 8, the expressions “benefit week” and “partner” have the same meaning as in regulation 1(3) F¹⁴ of the Jobseeker's Allowance Regulations.

(12) In these Regulations—

F¹⁵
...

F¹⁵
...

“the Income Support Regulations” means the Income Support (General) Regulations 1987 F¹⁶;
and

“the Jobseeker's Allowance Regulations” means the Jobseeker's Allowance Regulations 1996 F¹⁷.

- F6** Words in reg. 1(3) substituted (8.9.2005) by [Social Security \(Tax Credits\) Amendment Regulations 2005 \(S.I. 2005/2294\)](#), regs. 1, **2(2)(a)**
- F7** Words in reg. 1(4) substituted (8.9.2005) by [Social Security \(Tax Credits\) Amendment Regulations 2005 \(S.I. 2005/2294\)](#), regs. 1, **2(2)(a)**
- F8** Reg. 1(4A) to (4C) inserted (8.9.2005) by [Social Security \(Tax Credits\) Amendment Regulations 2005 \(S.I. 2005/2294\)](#), regs. 1, **2(2)(b)**
- F9** Words in reg. 1(7) substituted (8.9.2005) by [Social Security \(Tax Credits\) Amendment Regulations 2005 \(S.I. 2005/2294\)](#), regs. 1, **2(2)(c)**
- F10** Words in reg. 1(8) substituted (8.9.2005) by [Social Security \(Tax Credits\) Amendment Regulations 2005 \(S.I. 2005/2294\)](#), regs. 1, **2(2)(c)**
- F11** Reg. 1(8A) to (8C) inserted (8.9.2005) by [Social Security \(Tax Credits\) Amendment Regulations 2005 \(S.I. 2005/2294\)](#), regs. 1, **2(2)(d)**
- F12** [S.I. 2002/2402](#).
- F13** The relevant amending instrument is [S.I. 1988/1445](#).
- F14** The relevant amending instruments are [S.I. 1996/1517](#) and [1996/2538](#).
- F15** Words in [reg. 1\(12\)](#) revoked (6.3.2006) by [The Housing Benefit and Council Tax Benefit \(Consequential Provisions\) Regulations 2006 \(S.I. 2006/217\)](#), reg. 1(1), **Sch. 1** (with regs. 23Sch. 3Sch. 4)
- F16** [S.I. 1987/1967](#).
- F17** [S.I. 1996/207](#).

Amendment of the Income Support Regulations

2. The Income Support Regulations shall be amended in accordance with Schedule 1 and references in that Schedule to regulations and Schedules are to regulations of and Schedules to those Regulations.

Modifications etc. (not altering text)

- C1** [Reg. 2](#) modified (6.4.2017) by [The Social Security \(Restrictions on Amounts for Children and Qualifying Young Persons\) Amendment Regulations 2017 \(S.I. 2017/376\)](#), regs. 1, **5(1)**

Commencement Information

- I1** [Reg. 2](#) coming in to force and having effect in accordance with {reg. 1(1)-(5)}

Amendment of the Jobseeker's Allowance Regulations

3. The Jobseeker's Allowance Regulations shall be amended in accordance with Schedule 2 and references in that Schedule to regulations and Schedules are to regulations of and Schedules to those Regulations.

Modifications etc. (not altering text)

- C2** [Reg. 3](#) modified (6.4.2017) by [The Social Security \(Restrictions on Amounts for Children and Qualifying Young Persons\) Amendment Regulations 2017 \(S.I. 2017/376\)](#), regs. 1, **6(1)**

Commencement Information

- I2** [Reg. 3](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(9)}

Amendment of the Housing Benefit Regulations

^{F18}4.

F18 Reg. 5 revoked (6.3.2006) by [The Housing Benefit and Council Tax Benefit \(Consequential Provisions\) Regulations 2006 \(S.I. 2006/217\)](#), reg. 1(1), **Sch. 1** (with regs. 23Sch. 3Sch. 4)

Amendment of the Council Tax Benefit Regulations

^{F18}5.

F18 Reg. 5 revoked (6.3.2006) by [The Housing Benefit and Council Tax Benefit \(Consequential Provisions\) Regulations 2006 \(S.I. 2006/217\)](#), reg. 1(1), **Sch. 1** (with regs. 23Sch. 3Sch. 4)

Other miscellaneous consequential amendments

6. The consequential amendments to the regulations specified in Schedule 4 shall have effect.

Commencement Information

I3 [Reg. 6](#) coming into force in accordance with {reg. 1(10)}

Income Support – transitional arrangements

7.—(1) [^{F19}Subject to paragraph (2) and regulation 31(3) of the Income Support Regulations,]in the case of a claimant for income support who makes a claim, or whose partner makes a claim, for a child tax credit, the Secretary of State shall treat that claimant's income as including an amount equivalent to the amount of child tax credit to which he, or his partner, is entitled for the period specified in paragraph (3).

(2) In a case where a claimant for income support—

- (a) has a child or young person who is a member of his family for the purposes of his claim for income support; and
- (b) is, or has a partner who is, aged not less than 60,

the Secretary of State shall, [^{F20}in the benefit week which begins on or includes 5th October 2003, disregard from his income an amount equivalent to the amount of child tax credit to which he is entitled.]

(3) For the purposes of [^{F21}paragraph (1)], the specified period begins on the first day of the first benefit week to commence for that claimant on or after 7th April 2003, or the date the award of child tax credit begins if later, and ends on the day before the first day of the first benefit week to commence for that claimant on or after 6th April 2004.

(4) In the case of a claimant for income support who applies for an applicable amount under regulation 17 or 18 of the Income Support Regulations on or after 7th April 2003 in respect of a child or young person who is a member of his family, the Secretary of State shall treat that claimant's income as including an amount equivalent to the amount of child benefit to which he, or his partner, is entitled in respect of that child or young person for the period specified in paragraph (5).

(5) For the purposes of paragraph (4), the specified period begins on the first day of the first benefit week to commence for that claimant on or after the date from which his claim includes that applicable amount and ends on—

- (a) in a case where the claimant, or his partner, is awarded child tax credit for a period beginning before 6th April 2004, the first day of the first benefit week to commence for that claimant on or after 6th April 2004;
- (b) in a case where the claimant, or his partner, is awarded child tax credit for a period beginning on or after 6th April 2004 the first day of the first benefit week to commence for that claimant on or after the day that award of child tax credit begins; or
- (c) the first day of the first benefit week in which his applicable amount in respect of that child or young person ends, if earlier.

^{F22}(6)

^{F22}(7)

- F19** Words in reg. 7(1) inserted (8.8.2003) by [Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) \(No.3\) Regulations 2003](#) (S.I. 2003/1731), regs. 1(1), **6(2)(a)**
- F20** Words in reg. 7(2) substituted (8.8.2003) by [Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) \(No.3\) Regulations 2003](#) (S.I. 2003/1731), regs. 1(1), **6(2)(b)**
- F21** Words in reg. 7(3) substituted (8.8.2003) by [Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) \(No.3\) Regulations 2003](#) (S.I. 2003/1731), regs. 1(1), **6(2)(c)**
- F22** Reg. 7(6)(7) omitted (5.3.2011 for certain purposes and otherwise prosp.) by virtue of [The Social Security \(Miscellaneous Amendments\) Regulations 2011](#) (S.I. 2011/674), **reg. 11(a)**

Commencement Information

- I4** Reg. 7 coming into force in accordance with {reg. 1(1)-(3)}

Jobseeker's allowance – transitional arrangements

8.—(1) [^{F23}Subject to regulation 96(3) of the Jobseeker's Allowance Regulations,]in the case of a claimant for jobseeker's allowance who makes a claim, or whose partner makes a claim, for a child tax credit, the Secretary of State shall treat that claimant's income as including an amount equivalent to the amount of child tax credit to which he, or his partner, is entitled for the period specified in paragraph (2).

(2) For the purposes of paragraph (1) the specified period begins on the first day of the first benefit week to commence for that claimant on or after 7th April 2003, or the date that award of child tax credit begins if later, and ends on the day before the first day of the first benefit week to commence for that claimant on or after 6th April 2004.

(3) In the case of a claimant for jobseeker's allowance who applies for an applicable amount under regulation 83 or 84 of the Jobseeker's Allowance Regulations on or after 7th April 2003 in respect of a child or young person who is a member of his family, the Secretary of State shall treat that claimant's income as including an amount equivalent to the amount of child benefit to which he, or his partner, is entitled in respect of that child or young person for the period specified in paragraph (4).

(4) For the purposes of paragraph (3), the specified period begins on the first day of the first benefit week to commence for that claimant on or after the date from which his claim includes that applicable amount and ends on—

- (a) in a case where the claimant, or his partner, is awarded child tax credit for a period beginning before 6th April 2004, the first day of the first benefit week to commence for that claimant on or after 6th April 2004;
- (b) in a case where the claimant, or his partner, is awarded child tax credit for a period beginning on or after 6th April 2004 the first day of the first benefit week to commence for that claimant on or after the day on which that award of child tax credit begins; or

- (c) the first day of the first benefit week in which his applicable amount in respect of that child or young person ends, if earlier.

F24(5)

F24(6)

F23 Words in reg. 8(1) inserted (8.8.2003) by [Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) \(No.3\) Regulations 2003](#) (S.I. 2003/1731), regs. 1(1), **6(3)(a)**

F24 Reg. 8(5)(6) omitted (5.3.2011 for certain purposes and otherwise prosp.) by virtue of [The Social Security \(Miscellaneous Amendments\) Regulations 2011](#) (S.I. 2011/674), **reg. 11(b)**

Commencement Information

I5 Reg. 8 coming into force and having effect in accordance with {reg. 1(1)(6)(7)}

Signed by authority of the Secretary of State for Work and Pensions.

P.Hollis
Parliamentary Under-Secretary of State,
Department for Work and Pensions

SCHEDULE 1

Regulation 2

AMENDMENTS TO THE INCOME SUPPORT REGULATIONS

Modifications etc. (not altering text)

- C3** [Sch. 1](#) modified (6.4.2017) by [The Social Security \(Restrictions on Amounts for Children and Qualifying Young Persons\) Amendment Regulations 2017 \(S.I. 2017/376\)](#), regs. 1, **5(1)**

1. In regulation 2A ^{F25} (disapplication of section 1(1A) of the Administration Act) paragraph (a) shall be omitted.

- F25** The relevant amending instrument is [S.I. 1997/2676](#).

Commencement Information

- I6** [Sch. 1 para. 1](#) coming into force and having effect in accordance with {reg. 1(1)-(4)}

2. In regulation 17(1) ^{F26} (applicable amounts)–
- (a) paragraphs (b) (amount in respect of children or young persons) and (c) (family premium) shall be omitted; and
 - (b) in paragraph (bb) for the words “or where the claimant is a member of a family, an amount in respect of any member of the family aged 16 or over” there shall be substituted the words “or, if he is a member of a couple, an amount in respect of both of them”.

- F26** The relevant amending instruments are [S.I. 1992/3147](#), 1993/2119 and 1996/206.

Commencement Information

- I7** [Sch. 1 para. 2](#) coming into force and having effect in accordance with {reg. 1(1)-(4)}

3. In regulation 18 ^{F27} (polygamous marriages)–
- (a) paragraphs (1)(c) (amount in respect of children or young persons) and (1)(d) (family premiums) shall be omitted; and
 - (b) in paragraph (1)(cc) for the words “any member of his household aged 16 or over” there shall be substituted the words “any partner of the polygamous marriage”.

- F27** The relevant amending instruments are [S.I. 1988/1228](#), 1992/3147, 1993/2119, 1996/206 and 2001/3767.

Commencement Information

- I8** [Sch. 1 para. 3](#) coming into force and having effect in accordance with {reg. 1(1)-(4)}

4. In regulation 21(1) ^{F28} (special cases)–
- (a) in paragraph (1) the words from “but no amount shall” to the end of that paragraph shall be omitted, and
 - (b) in paragraph (2) omit “,3”.

- F28** The relevant amending instruments are [S.I. 1994/527](#), 1996/206, 1996/2431, 2000/636 and 2001/3767.

Commencement Information

I9 [Sch. 1 para. 4](#) coming into force and having effect in accordance with {reg. 1(1)-(4)}

5. In regulation 21ZB(3) ^{F29} (treatment of refugees) for the word “dependants” there shall be substituted the word “partner”.

F29 The relevant amending instrument is [S.I. 2000/636](#).

Commencement Information

I10 [Sch. 1 para. 5](#) coming into force and having effect in accordance with {reg. 1(1)-(4)}

6. In regulation 23 ^{F30} (calculation of income and capital of members of claimant’s family and of a polygamous marriage)–

(a) in paragraph (1)–

(i) for the words from “Subject” to “of the Act” there shall be substituted the words “Subject to paragraph (4), the income and capital of a claimant’s partner which by virtue of section 136(1) of the Contributions and Benefits Act”, and

(ii) the words “or that child or young person” shall be omitted;

(b) for paragraph (2) there shall be substituted the following paragraph–

“(2) Subject to the following provisions of this Part, the income paid to, or in respect of, and capital of, a child or young person who is a member of the claimant’s family shall not be treated as the income or capital of the claimant.”;

(c) in paragraph (3)(a) the words “and the income of any child or young person who is one of that member’s family” shall be omitted;

(d) in paragraph (3)(b) the words “or, as the case may be, the income of that child or young person” and words after “for the claimant” to the end of that paragraph shall be omitted.

F30 The relevant amending instrument is [S.I. 1988/1228](#).

Commencement Information

I11 [Sch. 1 para. 6](#) coming into force and having effect in accordance with {reg. 1(1)-(4)}

7. In regulation 25 (liable relative payments) for “44” there shall be substituted “42”.

Commencement Information

I12 [Sch. 1 para. 7](#) coming into force and having effect in accordance with {reg. 1(1)-(4)}

8. In regulation 40 ^{F31} (calculation of income other than earnings)–

(a) in paragraph (1) for the words after “income under” to the end of that paragraph there shall be substituted the words “regulation 41 (capital treated as income)”;

(b) in paragraph (4)(b) for the word “dependants” there shall be substituted the word “partner”.

F31 The relevant amending instruments are [S.I. 1988/2022](#), 1998/563 and 2000/636.

Changes to legislation: There are currently no known outstanding effects for the *The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003*. (See end of Document for details)

Commencement Information

I13 [Sch. 1 para. 8](#) coming into force and having effect in accordance with {reg. 1(1)-(4)}

9. Regulation 41(3) ^{F32} (capital treated as income) shall be omitted.

F32 The relevant amending instruments are [S.I. 1988/663](#), 1989/1034 and 2001/3070.

Commencement Information

I14 [Sch. 1 para. 9](#) coming into force and having effect in accordance with {reg. 1(1)-(4)}

10. In regulation 42 ^{F33} (notional income)–

- (a) paragraph (2)(d) shall be omitted;
- (b) in paragraph (2) (e) for the words “working families' tax credit” there shall be substituted the words “working tax credit”;
- (c) in paragraph (2)(f) for the words “disabled person's tax credit” there shall be substituted the words “child tax credit”;
- (d) paragraph (2D) shall be omitted;
- (e) in paragraph (4)(a)–
 - (i) for the words “in respect of a member of the family” there shall be substituted the words “his partner”;
 - (ii) in head (i) for the words “or by that member, if it is paid to any member of that family” there shall be substituted the words “or by his partner, if it is paid to his partner”;
 - (iii) in head (ia) for the words “that member” there shall be substituted the words “the claimant's partner”;
 - (iv) in head (ii) for the words “or by that member” there shall be substituted the words “or his partner”, for the words “of any member of that family” there shall be substituted the words “of his partner” and for the words “member is liable” there shall be substituted the words “partner is liable”;
- (f) for paragraph (4)(b) there shall be substituted the following–
 - “(b) to a single claimant or his partner in respect of a third party (but not in respect of another member of his family) shall be treated as possessed by that single claimant or, as the case may be, his partner, to the extent that it is kept or used by him or used by or on behalf of his partner;”;
- (g) in paragraph (4ZA)(d)(iii) for the words “any member of his family” there shall be substituted “his partner (if any)”;
- (h) in paragraph (4A) for the words after “the cost of maintaining the claimant” to the end of that paragraph there shall be substituted the words “or his partner in that home shall be treated as possessed by the claimant or his partner”.

F33 The relevant amending instruments are [S.I. 1988/1445](#), 1991/1559, 1992/468, 1993/315, 1994/527, 1995/2792, 1995/3282, 1996/1803, 1998/2117, 1999/2566, 1999/2640 and 2002/841.

Commencement Information

I15 [Sch. 1 para. 10](#) coming into force and having effect in accordance with {reg. 1(1)-(5)(a)}

11. Regulation 44^{F34} (modifications in respect of children and young persons) and regulation 47 (disregard of capital of child or young person) shall be omitted.

F34 The relevant amending instruments are [S.I. 1988/663](#), 1993/2119, 1999/3178 and 2000/2629.

Commencement Information

I16 [Sch. 1 para. 11](#) coming into force and having effect in accordance with {reg. 1(1)-(4)}

12. In regulation 48^{F35} (income treated as capital)–

- (a) paragraphs (8), (8A) and (10)(b) shall be omitted, and
- (b) in paragraph (10)(a) for the words “or to a member of the family” there shall be substituted the words “or to the partner”.

F35 The relevant amending instruments are [S.I. 1988/2022](#) and 1998/563.

Commencement Information

I17 [Sch. 1 para. 12](#) coming into force and having effect in accordance with {reg. 1(1)-(4)}

13. In regulation 51^{F36} (notional capital)–

- (a) in paragraph (3)(a)–
 - (i) for the words “in respect of a member of the family” there shall be substituted the words “his partner”;
 - (ii) in head (i) for the words “or by that member if it is paid to any member of the family” there shall be substituted the words “or by his partner, if it is paid to his partner”;
 - (iii) in head (ia) for the words “that member” there shall be substituted the words “the claimant’s partner”;
 - (iv) in head (ii) for the words “or by that member” there shall be substituted the words “or his partner”, for the words “of any member of that family” there shall be substituted the words “of his partner” and for the words “member is liable” there shall be substituted the words “partner is liable”;
- (b) for paragraph (3)(b) there shall be substituted the following–
 - “(b) to a single claimant or his partner in respect of a third party (but not in respect of another member of his family) shall be treated as possessed by that single claimant or, as the case may be, his partner, to the extent that it is kept or used by him or used by or on behalf of his partner.”;
- (c) in paragraph (3A)(c)(iii) for the words “any member of his family” there shall be substituted “his partner (if any)”.

F36 The relevant amending instruments are [S.I. 1988/1445](#), 1989/534, 1991/1559, 1993/315, 1997/65, 1998/2117, 1999/1640, 1999/2640, 2001/3767 and 2002/841.

Commencement Information

I18 [Sch. 1 para. 13](#) coming into force and having effect in accordance with {reg. 1(1)-(4)}

14. In regulation 54^{F37} (liable relatives interpretation) in the definition of “payment” paragraph (d) shall be omitted.

F37 The relevant amending instrument is [S.I. 1988/663](#).

Changes to legislation: There are currently no known outstanding effects for the *The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003*. (See end of Document for details)

Commencement Information

I19 Sch. 1 para. 14 coming into force and having effect in accordance with {reg. 1(1)-(4)}

^{F38} **15.**

F38 Sch. 1 para. 15 repealed (5.8.2008) by virtue of *The Social Security (Child Maintenance Amendments) Regulations 2008* (S.I. 2008/2111), reg. 4(2)

Commencement Information

I20 Sch. 1 para. 15 coming into force and having effect in accordance with {reg. 1(1)-(4)}

16. In regulation 62 ^{F39} (calculation of grant income)–

- (a) after paragraph (2)(h) there shall be added the following sub-paragraph–
 - “(i) intended for the maintenance or child care costs of a child dependant.”;
- (b) for paragraph (2B) there shall be substituted the following paragraph–
 - “(2B) There shall also be excluded from a student’s grant income any grant of £510 in respect of expenditure on travel, books and equipment which is payable under regulation 15(8) of the Education (Student Support) Regulations 2002.”;
- (c) in paragraph (3) before the word “dependants” there shall be inserted the word “ adult ” and the words “or intended for an older student under Part IV of that Schedule” shall be omitted;
- (d) in paragraph (3A) for the word “dependants” in both places where it occurs there shall be substituted the words “ an adult dependant ”^{F40} and the words “or for an older student” shall be omitted], and
- (e) in paragraph (3B) for the word “dependants” there shall be substituted the words “ an adult dependant ”.

F39 The relevant amending instruments are S.I. 1988/663, 2000/1922, 2001/2319 and 2002/1589.

F40 Words in Sch. 1 para. 16(d) added (8.8.2003) by *Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) (No.3) Regulations 2003* (S.I. 2003/1731), regs. 1(1), 6(4)(a)

Commencement Information

I21 Sch. 1 para. 16 coming into force and having effect in accordance with {reg. 1(1)-(4)}

17. In regulation 66B(3) ^{F41} (treatment of payments from access funds) and in regulation 68(3) (income treated as capital)–

- (a) for the words “any other member of his family” there shall be substituted the words “ his partner ”, and
- (b) for the words “member is liable” there shall be substituted the words “ partner is liable ”.

F41 The relevant amending instruments are S.I. 2000/1922 and 2001/3767.

Commencement Information

I22 Sch. 1 para. 17 coming into force and having effect in accordance with {reg. 1(1)-(4)}

18. In regulation 71(1) ^{F42} (applicable amounts in urgent cases)–

- (a) sub-paragraphs (a)(ii), (c)(ii) and (d)(i) shall be omitted, and

- (b) in sub-paragraphs (a)(iii) and (d)(ii) “II or” shall be omitted.

F42 The relevant amending instruments are [S.I. 1988/663](#), 1989/1034, 1994/527, 2000/636 and 2001/3767.

Commencement Information

I23 [Sch. 1 para. 18](#) coming into force and having effect in accordance with {reg. 1(1)-(4)}

19. In Schedule 1B ^{F43} (prescribed categories of person)–

- (a) in paragraphs 14A(1)(c) (parental leave) and 14B(2)(b) (paternity leave) after the words “working families’ tax credit, disabled person’s tax credit” there shall be inserted the words “working tax credit, child tax credit payable at a rate higher than the family element, ”, and
- (b) in paragraph 14A(2) and 14B(3) at the end there shall be added the words “and “family element” means in a case where any child in respect of whom child tax credit is payable is under the age of one year, the amount specified in regulation 7(3)(a) of the Child Tax Credit Regulations 2002 ^{F44} or in any other case, the amount specified in regulation 7(3) (b) of those Regulations”.

F43 The relevant amending instruments are [S.I. 1996/206](#), 1999/3329 and 2002/2689.

F44 [S.I. 2002/2007](#).

20. In Schedule 2 ^{F45} (applicable amounts)–

- (a) paragraphs 2 (amounts for child or young person), 3 (family premium), 6(1)(c) (premiums) and 14 (disabled child premium) shall be omitted;
- (b) in paragraph 12(1)(a)(i) (additional condition for the higher pensioner and disability premium) for the words “disabled person’s tax credit” there shall be substituted the words “ the disability element or the severe disability element of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 ^{F46} ”
- (c) in paragraph 13A (enhanced disability premium)–
 - (i) in sub-paragraph (1)(b) for the words “a member of the claimant’s family” there shall be substituted the words “ the claimant’s partner (if any) ”; and
 - (ii) sub-paragraph (2)(a) shall be omitted, and
- (d) in paragraph 15 (weekly amounts of premiums specified in Part III) sub-paragraphs (6) (disabled child premium) in Columns (1) and (2) and (8)(a) (enhanced disability premium) in Column (2) shall be omitted.

F45 The relevant amending instruments are [S.I. 1988/663](#), 1988/1445, 1991/2742, 1993/2119, 1994/2139, 1995/482, 1995/516, 1996/2545, 1997/1790, 1998/766, 1999/2555, 1999/2566, 2000/2629 and 2002/668.

F46 [S.I. 2002/2005](#).

Commencement Information

I24 [Sch. 1 para. 20](#) coming into force and having effect in accordance with {reg. 1(1)-(5)(a)}

21. In Schedule 7 ^{F47} (applicable amounts in special cases)–

^{F48}(a)

^{F48}(b)

Changes to legislation: There are currently no known outstanding effects for the *The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003*. (See end of Document for details)

- F48(c)
 F49(d)
 F50(e)
 F50(f)
 F50(g)
 F50(h)

(i) for paragraph 16A(a) and (b) in Column (2) there shall be substituted—

“16A.

- (a) The amount applicable in respect of the claimant only under regulation 17(1)(a), any amount which may be applicable to him under regulation 17(1)(d) plus the amount applicable to him under regulation 17(1)(e), (f) and (g) or, as the case may be, regulation 21.
- (b) The amount determined in accordance with that regulation or regulation 21 in respect of the claimant and any partners of his who are not subject to immigration control within the meaning of section 115(9) of the Immigration and Asylum Act and to whom section 115 of that Act does not apply for the purposes of exclusion from entitlement to income support.”.

- F47** The relevant amending instruments are [S.I. 1988/2022](#), 1989/1678, 1995/516, 1996/1803, 2000/636, 2001/3767 and 2002/668.
- F48** Sch. 1 para. 21(a)(c) revoked (10.4.2006 for certain purposes) by [Social Security \(Hospital In-Patients\) Regulations 2005 \(S.I. 2005/3360\)](#), reg. 1(e), [Sch.](#)
- F49** [Sch. 1 para. 21\(d\)](#) repealed (8.4.2007) by virtue of [Social Security \(Miscellaneous Amendments\) Regulations 2007 \(S.I. 2007/719\)](#), regs. 1(3), [5\(2\)](#)
- F50** Sch. 1 para. 21(e)(f) (g) (h) repealed (8.8.2003) by virtue of [Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) \(No.3\) Regulations 2003 \(S.I. 2003/1731\)](#), regs. 1(1), [6\(4\)\(b\)](#)

Commencement Information

- I25** Sch. 1 para. 21 coming into force and having effect in accordance with {reg. 1(1)-(4)}

22. In Schedule 8 ^{F51} (sums to be disregarded in the calculation of earnings)—

- (a) in paragraph 14 the words “except earnings to which paragraph 15 applies” shall be omitted, and
- (b) paragraph 15 shall be omitted.

- F51** The relevant amending instruments are [S.I. 1992/468](#), 2000/2545 and 2001/3767.

Commencement Information

- I26** [Sch. 1 para. 22](#) coming into force and having effect in accordance with {reg. 1(1)-(4)}

23. In Schedule 9 ^{F52} (sums to be disregarded in the calculation of income other than earnings)—

- (a) after paragraph 5 there shall be inserted the following paragraph—

“5A. Any guardian’s allowance.”;

- (b) after paragraph 5A there shall be inserted the following paragraph—

“5B. –

- (1) Any child tax credit.
- (2) Any child benefit.”;
- (c) in sub-paragraph (1) of paragraph 25 the words “to the extent specified in sub-paragraph (2)” shall be omitted and sub-paragraph (2) of that paragraph shall be omitted,
- (d) after paragraph 25, there shall be inserted the following paragraph–

“25A. In the case of a claimant who has a child or young person–

- (a) who is a member of his family, and
- (b) who is residing at an educational establishment at which he is receiving relevant education,

any payment made to that educational establishment, in respect of that child or young person’s maintenance by or on behalf of a person who is not a member of the family or by a member of the family out of funds contributed for that purpose by a person who is not a member of the family.”, and

- (e) in paragraph 70, for the words “any working families' tax credit or disabled person’s tax credit to which section 128 or as the case may be 129 of the Contributions and Benefits Act refers” there shall be substituted the words “ any working tax credit ”.

F52 The relevant amending instrument is [S.I. 2002/2402](#).

Commencement Information

I27 [Sch. 1 para. 23](#) coming into force and having effect in accordance with {reg. 1(1)-(5)(a)}

24. In Schedule 10 ^{F53} (capital to be disregarded)–

- (a) in paragraph 7(b) after the words “family income supplement under the Family Income Supplements Act 1970” there shall be inserted the words “ ,working families' tax credit under section 128 of the Contributions and Benefits Act, disabled person’s tax credit under section 129 of that Act, child tax credit, working tax credit, ”, and
- (b) in paragraph 20, the words “, 44(1)” and the words “, modifications in respect of children and young persons” shall be omitted.

F53 the relevant amending instruments are [S.I. 1990/1549](#), 1996/206 and 2002/2380.

Commencement Information

I28 [Sch. 1 para. 24](#) coming into force and having effect in accordance with {reg. 1(1)-(5)(a)}

SCHEDULE 2

Regulation 3

AMENDMENTS TO JOBSEEKER'S ALLOWANCE REGULATIONS

Modifications etc. (not altering text)

C4 [Sch. 2](#) modified (6.4.2017) by [The Social Security \(Restrictions on Amounts for Children and Qualifying Young Persons\) Amendment Regulations 2017](#) (S.I. 2017/376), regs. 1, **6(1)**

Changes to legislation: There are currently no known outstanding effects for the *The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003*. (See end of Document for details)

1. In regulation 2A ^{F54} (disapplication of section 1(1A) of the Administration Act) paragraph (a) shall be omitted.

F54 The relevant amending instrument is [S.I. 1997/2676](#).

Commencement Information

I29 [Sch. 2 para. 1](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

2. In regulation 83 ^{F55} (applicable amounts)–

(a) paragraphs (b) (amount in respect of children and young persons) and (d) (family premium) shall be omitted; and

^{F56}(b)

F55 The relevant amending instrument is [S.I. 2001/3767](#).

F56 [Sch. 2 para. 2\(b\)](#) omitted (8.8.2003) by virtue of [Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) \(No.3\) Regulations 2003](#) (S.I. 2003/1731), regs. 1(1), **6(5)(b)**

Commencement Information

I30 [Sch. 2 para. 2](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

3. In regulation 84 ^{F57} (polygamous marriages)–

(a) paragraph (1)(c) (amount in respect of children and young persons) and (e) (family premium) shall be omitted, and

^{F58}(b)

F57 The relevant amending instrument is [S.I. 2001/3767](#).

F58 [Sch. 2 para. 3\(b\)](#) omitted (8.8.2003) by virtue of [Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) \(No.3\) Regulations 2003](#) (S.I. 2003/1731), regs. 1(1), **6(5)(b)**

Commencement Information

I31 [Sch. 2 para. 3](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

4. In regulation 85 ^{F59} (special cases)–

(a) in paragraph (1) the words from “but excluding” to the end of that paragraph shall be omitted, and

(b) in paragraph (3) omit “,2”.

F59 The relevant amending instruments are [S.I. 1997/454](#) and 2001/3767.

Commencement Information

I32 [Sch. 2 para. 4](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

5. In regulation 86B(c) ^{F60} (applicable amounts for joint-claim couples: polygamous marriages) for the words “any member of his household aged 16 or over” there shall be substituted the words “any partner of the polygamous marriage”.

F60 The relevant amending instruments are [S.I. 2000/1978](#) and 2001/3767.

Commencement Information

I33 [Sch. 2 para. 5](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

6. In regulation 88 ^{F61} (calculation of income and capital of members of claimant's family and of a polygamous marriage)–

(a) in paragraph (1)–

(i) for the words “paragraphs (2) and” there shall be substituted the word “ paragraph ” and for the word “regulations” there shall be substituted the word “ regulation ”;

(ii) the words “and 106 (modifications in respect of children and young persons)” and the words “and the income of a child or young person” and the words after “to his partner” to the end of that paragraph shall be omitted;

(b) for paragraph (2) there shall be substituted the following paragraph–

“(2) Subject to the following provisions of this Part, the income paid to, or in respect of, and capital of, a child or young person who is a member of the claimant's family shall not be treated as the income or capital of the claimant.”;

(c) in paragraph (4)(a) the words after “each such member” to the end of that sub-paragraph shall be omitted, and

(d) in paragraph (4)(b) the words from “or, as the case may be, the income of that child or young person” and the words after “for the claimant” to the end of that paragraph shall be omitted.

F61 The relevant amending instrument is [S.I. 2000/1978](#).

Commencement Information

I34 [Sch. 2 para. 6](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

7. In regulation 89 (liable relative payments) for “106” there shall be substituted “ 105 ”.

Commencement Information

I35 [Sch. 2 para. 7](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

8. In regulation 103 ^{F62} (calculation of income other than earnings)–

(a) in paragraph (1) for the words after “income under” to the end of that paragraph there shall be substituted the words “ regulation 104 (capital treated as income) ”, and

(b) in paragraph (6)(b) for the word “dependants” there shall be substituted the word “ partner ”.

F62 The relevant amending instrument is [S.I. 2000/636](#).

Commencement Information

I36 [Sch. 2 para. 8](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

9. Regulation 104(3) ^{F63} (capital treated as income) shall be omitted.

F63 The relevant amending instrument is [S.I. 2001/3070](#).

Changes to legislation: There are currently no known outstanding effects for the *The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003*. (See end of Document for details)

Commencement Information

I37 [Sch. 2 para. 9](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

10. In regulation 105 ^{F64} (notional income)–

- (a) paragraphs (2)(c) and (2A) shall be omitted;
- (b) in paragraph (2)(d) for the words “working families’ tax credit or disabled person’s tax credit” there shall be substituted the words “working tax credit or child tax credit”;
- (c) in paragraph (10)(a)–
 - (i) for the words “in respect of a member of the family” there shall be substituted the words “his partner”;
 - (ii) in head (i) for the words “by that member of the family, if it would normally be paid to that member” there shall be substituted the words “by his partner, if it would normally be paid to his partner”;
 - (iii) in head (ia) for the words “that member” there shall be substituted the words “the claimant’s partner”, and
 - (iv) in head (ii) for the words “or by that member of the family” there shall be substituted the words “or his partner”, for the words “of any member of the family” there shall be substituted the words “of his partner” and for the words “member is liable” there shall be substituted the words “partner is liable”;
- (d) for paragraph (10)(b) there shall be substituted the following–
 - “(b) to a single claimant or his partner in respect of a third party (but not in respect of another member of his family) shall be treated as possessed by that single claimant or, as the case may be, his partner, to the extent that it is kept or used by him or used by or on behalf of his partner;”;
- (e) in paragraph (10A)(d)(iii) for the words “any member of his family” there shall be substituted “his partner (if any)”, and
- (f) in paragraph (11) for the words after “the cost of maintaining the claimant” to the end of that paragraph there shall be substituted the words “or his partner in that home shall be treated as possessed by the claimant or his partner”.

F64 The relevant amending instruments are [S.I. 1996/1803](#), 1998/2117, 1999/2566, 1999/2640, 2000/1978 and 2002/841.

Commencement Information

I38 [Sch. 2 para. 10](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(9)}

11. Regulation 106 ^{F65} (modifications in respect of children and young persons) and regulation 109 (disregard of capital of child or young person) shall be omitted.

F65 The relevant amending instrument is [S.I. 2000/2629](#).

Commencement Information

I39 [Sch. 2 para. 11](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

12. In regulation 110 ^{F66} (income treated as capital) paragraphs (8) and (10)(b) shall be omitted.

F66 The relevant amending instrument is [S.I. 1998/563](#).

Commencement Information

I40 Sch. 2 para. 12 coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

13. In regulation 113 ^{F67} (notional capital)–

- (a) in paragraph (3)(a)–
 - (i) for the words “in respect of a member of the family” there shall be substituted the words “ his partner ”;
 - (ii) in head (i) for the words “by that member of the family, if it would normally be paid to that member” there shall be substituted the words “ by his partner, if it would normally be paid to his partner ”;
 - (iii) in head (ia) for the words “that member” there shall be substituted the words “ the claimant’s partner ”;
 - (iv) in head (ii) for the words “or by that member of the family” there shall be substituted the words “ or his partner ”, for the words “of any member of the family” there shall be substituted the words “of his partner” and for the words “member is liable” there shall be substituted the words “ partner is liable ”;
- (b) for paragraph (3)(b) there shall be substituted the following–
 - “(b) to a single claimant or his partner in respect of a third party (but not in respect of another member of his family) shall be treated as possessed by that single claimant or, as the case may be, his partner, to the extent that it is kept or used by him or used by or on behalf of his partner.”, and
- (c) in paragraph (3A)(c)(iii) for the words “any member of his family” there shall be substituted “ his partner (if any) ”.

F67 The relevant amending instruments are [S.I. 1998/2117](#), 1999/2640, 2000/1978, 2001/3767 and 2002/841.

Commencement Information

I41 Sch. 2 para. 13 coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

14. In regulation 117 (liable relatives interpretation) in the definition of “payment” paragraph (d) shall be omitted.

Commencement Information

I42 Sch. 2 para. 14 coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

^{F68}**15.**

F68 Sch. 2 para. 15 repealed (5.8.2008) by virtue of [The Social Security \(Child Maintenance Amendments\) Regulations 2008 \(S.I. 2008/2111\)](#), [reg. 4\(3\)](#)

Commencement Information

I43 Sch. 2 para. 15 coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

16. In regulation 131 ^{F69} (calculation of grant income)–

- (a) after paragraph (2)(g) there shall be added the following–
 - “(h) intended for the maintenance or child care costs of a child dependent.”;

Changes to legislation: There are currently no known outstanding effects for the *The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003*. (See end of Document for details)

- (b) for paragraph (3A) there shall be substituted the following paragraph—

“(3A) There shall also be excluded from a student’s grant income any grant of £510 in respect of expenditure on travel, books and equipment which is payable under regulation 15(8) of the Education (Student Support) Regulations 2002.”;
- (c) in paragraph (4) before the word “dependants” there shall be inserted the word “adult” and the words “, or intended for an older student under Part IV of that Schedule,” shall be omitted;
- (d) in paragraph (5) for the word “dependants” in both places where it occurs there shall be substituted the words “an adult dependant”^{F70} and the words “or for an older student” shall be omitted], and
- (e) in paragraph (5A) for the word “dependants” there shall be substituted the words “an adult dependant”.

F69 The relevant amending instruments are [S.I. 2000/1922](#), 2001/2319, 2002/1589 and 2002/2207.

F70 Words in [Sch. 2 para. 16\(d\)](#) added (8.8.2003) by [Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) \(No.3\) Regulations 2003](#) (S.I. 2003/1731), regs. 1(1), **6(5)(a)**

Commencement Information

I44 [Sch. 2 para. 16](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

17. In regulation 136A(3)^{F71} (treatment of payments from access funds) and regulation 138(3)^{F72} (income treated as capital)—

- (a) for the words “any other member of his family” there shall be substituted the words “his partner”, and
- (b) for the words “member is liable” there shall be substituted the words “partner is liable”.

F71 The relevant amending instruments are [S.I. 2000/1992](#) and 2001/3767.

F72 The relevant amending instruments are [S.I. 2000/1992](#) and 2001/3767.

Commencement Information

I45 [Sch. 2 para. 17](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

18. In regulation 140(5)(a)^{F73} (meaning of “person in hardship”) for the words after “Schedule 1 or” to the end of that sub-paragraph there shall be substituted the words “an element of child tax credit in respect of a child or young person who is disabled or severely disabled within the meaning of regulation 8 of the Child Tax Credit Regulations 2002^{F74}”.

F73 The relevant amending instruments are [S.I. 1996/1516](#) and 1999/2860.

F74 [S.I. 2002/2007](#).

Commencement Information

I46 [Sch. 2 para. 18](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

19. In regulation 148(1)^{F75} (applicable amount in urgent cases)—

- (a) sub-paragraphs (a)(ii), (c)(ii) and (d)(i) shall be omitted;
- (b) in sub-paragraphs (a)(iii) and (d)(ii) “II or” shall be omitted.

F75 The relevant amending instruments are [S.I. 2000/1978](#), 2001/3767 and 2002/398.

Commencement Information

I47 Sch. 2 para. 19 coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

20. In Schedule 1 ^{F76} (applicable amounts)–

- (a) paragraphs 2 (amounts for child or young person), 4 (family premium), 7(1)(c) (premiums) and 16 (disabled child premium) shall be omitted;
- (b) in paragraph 14(1)(a) (additional conditions for higher pensioner and disability premium) for the words “either disabled person’s tax credit” there shall be substituted the words “the disability element or the severe disability element of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 ^{F77}”;
- (c) in paragraph 15A (enhanced disability premium)–
 - (i) in sub-paragraph (1)(b) for the words “a member of the claimant’s family” there shall be substituted the words “the claimant’s partner (if any)”, and
 - (ii) sub-paragraph (2)(a) shall be omitted;
- (d) in paragraph 20 (weekly amounts of premiums specified in Part III) sub-paragraph (7) (disabled child premium) in Columns (1) and (2) and sub-paragraph (9)(a) (enhanced disability premium) in Column (2) shall be omitted, and
- (e) in paragraph 20H(1)(a) (additional conditions for higher pensioner and disability premium, joint claim) for the words “either disabled person’s tax credit” there shall be substituted the words “the disability element or the severe disability element of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002”.

F76 The relevant amending instruments are S.I. 1996/1803, 1996/2545, 1998/766, 1999/2555, 1999/2566, 2000/724, 2000/2629, 2002/668 and 2002/2019.

F77 S.I. 2002/2005.

Commencement Information

I48 Sch. 2 para. 20 coming into force and having effect in accordance with {reg. 1(1)(6)-(9)}

21. In Schedule 5 ^{F78} (applicable amounts in special cases)–

^{F79}(a)

^{F80}(b)

- (c) for paragraph 13A(a) and (b) in Column (2) there shall be substituted–

“13A.

- (a) the amount applicable in respect of the claimant only under regulation 83(a), plus any amount which may be applicable to him under regulation 83(e) or (f) plus the amount applicable to him under regulation 87(2) or (3) or, as the case may be, regulation 85;
- (b) the amount determined in accordance with that regulation or regulation 85 in respect of the claimant and any partners of his who are not subject to immigration control within the meaning of section 115(9) of the Immigration and Asylum Act and to whom section 115 of that Act does not apply for the purposes of exclusion from entitlement to jobseeker’s allowance;”

^{F80}(d)

Changes to legislation: There are currently no known outstanding effects for the *The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003*. (See end of Document for details)

- F78** The relevant amending instruments are [S.I. 1996/1516](#), 1996/1803, 2000/636, 2001/3767 and 2002/668.
- F79** [Sch. 2 para. 21\(a\)](#) repealed (8.4.2007) by virtue of [Social Security \(Miscellaneous Amendments\) Regulations 2007 \(S.I. 2007/719\)](#), regs. 1(3), **5(3)**
- F80** [Sch. 2 para. 21\(b\) and \(d\)](#) omitted (8.8.2003) by virtue of [Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) \(No.3\) Regulations 2003 \(S.I. 2003/1731\)](#), regs. 1(1), **6(5)(b)**

Commencement Information

- I49** [Sch. 2 para. 21](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

- 22.** In Schedule 6 ^{F81} (sums to be disregarded in the calculation of earnings)–
- (a) in paragraph 17 the words “except earnings to which paragraph 18 applies” shall be omitted, and
 - (b) paragraph 18 shall be omitted.

- F81** The relevant amending instruments are [S.I. 2000/2545](#) and 2001/3767.

Commencement Information

- I50** [Sch. 2 para. 22](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(8)}

- 23.** In Schedule 7 ^{F82} (sums to be disregarded in the calculation of income other than earnings)–
- (a) after paragraph 6 there shall be inserted the following paragraph–

“6A. Any guardian’s allowance”;
 - (b) after paragraph 6A there shall be inserted the following paragraph–

“6B. –

 - (1) Any child tax credit.
 - (2) Any child benefit.”, and
 - (c) in paragraph 26(1) the words “to the extent specified in sub-paragraph (2)” shall be omitted and sub-paragraph (2) of that paragraph shall be omitted, and
 - (d) after paragraph 26, there shall be inserted the following paragraph–

“26A. In the case of a claimant who has a child or young person–

 - (a) who is a member of his family, and
 - (b) who is residing at an educational establishment at which he is receiving relevant education,

any payment made to that educational establishment, in respect of that child or young person’s maintenance by or on behalf of a person who is not a member of the family or by a member of the family out of funds contributed for that purpose by a person who is not a member of the family.”.

- F82** The relevant amending instruments are [S.I. 1998/563](#) and 2002/2402.

Commencement Information

- I51** [Sch. 2 para. 23](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(9)}

- 24.** In Schedule 8 ^{F83} (capital to be disregarded)–

Changes to legislation: There are currently no known outstanding effects for the The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003. (See end of Document for details)

- (a) in paragraph 12(b) at the end there shall be inserted “,working families' tax credit under section 128 of that Act, disabled person's tax credit under section 129 of that Act, child tax credit, working tax credit,” and
- (b) in paragraph 25 the words “, 106(1)” and the words “, modifications in respect of children and young persons” shall be omitted.

F83 The relevant amending instrument is [S.I. 2002/2380](#).

Commencement Information

I52 [Sch. 2 para. 24](#) coming into force and having effect in accordance with {reg. 1(1)(6)-(9)}

F84SCHEDULE 3

Regulations 4 and 5

F84 [Sch. 3](#) revoked (6.3.2006) by [The Housing Benefit and Council Tax Benefit \(Consequential Provisions\) Regulations 2006 \(S.I. 2006/217\)](#), reg. 1(1), [Sch. 1](#) (with regs. 23Sch. 3Sch. 4)

SCHEDULE 4

Regulation 6

OTHER MISCELLANEOUS CONSEQUENTIAL AMENDMENTS

1. In the Social Security (Credits) Regulations 1975 ^{F85}—

- (a) in regulation 2 (interpretation)—
 - (i) the definition of “disabled person's tax credit” shall be omitted, and
 - (ii) for the definition of “working families' tax credit” there shall be substituted the definition—

““working tax credit” means a working tax credit under section 10 of the Tax Credits Act 2002 ”.”^{F86}
- (b) in the heading which precedes regulation 7B ^{F87} (credits for disabled person's tax credit) for the words “disabled person's tax credit” there shall be substituted the words “ disability element of working tax credit ”;
- (c) in regulation 7B(1) for the words “a disabled person's tax credit” there shall be substituted the words “ the disability element or the severe disability element of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 is included in an award of working tax credit which ”;
- (d) in the heading which precedes regulation 7C ^{F88} (credits for working families' tax credit) for the words “working families' tax credit” there shall be substituted the words “ working tax credit ”;
- (e) in regulation 7C—
 - (i) at the beginning of paragraph (1), there shall be inserted “ Subject to regulation 7B, ”;
 - (ii) in paragraphs (1) and (2) for the words “working families' tax credit” there shall be substituted the words “ working tax credit ”;

Changes to legislation: There are currently no known outstanding effects for the *The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003*. (See end of Document for details)

- (iii) in paragraph (3) for the words “working families' tax credit” in sub-paragraphs (a) and (c) there shall be substituted the words “working tax credit”, sub-paragraph (b) shall be omitted and the words “as equal” in sub-paragraph (c) shall be omitted, and
- (iv) paragraph (5) shall be omitted.

F85 [S.I. 1975/556](#). The relevant amending instrument is [S.I. 1999/2566](#).

F86 [2002 c. 21](#).

F87 The relevant amending instruments are [S.I. 1991/2772](#), 1996/2367 and 1999/2566.

F88 The relevant amending instruments are [S.I. 1995/2558](#), 1999/2566 and 2000/1483.

F89 2.

F89 [Sch. 4 para. 2](#) revoked (5.12.2005) by [Social Fund Maternity and Funeral Expenses \(General\) Regulations 2005](#) ([S.I. 2005/3061](#)), reg. 1, [Sch.](#)

3. In regulation 6^{F90} (date of claim) of the Social Security (Claims and Payments) Regulations 1987—

- (a) in paragraph (28)(a) for the words “working families' tax credit or disabled person's tax credit” there shall be substituted the words “working tax credit”; and
- (b) in paragraph (28)(b) after the words “remunerative work” there shall be added the words “for the purposes of that tax credit”.

F90 [S.I. 1987/1968](#). The relevant amending instruments are [S.I. 1997/793](#) and 1999/2572.

4. In regulation 2B(2)^{F91} (relaxation of the first contribution condition in certain cases) of the Social Security (Incapacity Benefit) Regulations 1994 after sub-paragraph (b)(ii) there shall be inserted the following head—

- “(iii) who was entitled to working tax credit where the disability element or the severe disability element of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 was included in the award; or”.

F91 [S.I. 1994/2946](#). The relevant amending instrument is [S.I. 2000/3120](#).

5. Paragraph 5 of Schedule 1 and paragraph 5 of Schedule 2 to the Income-related Benefits and Jobseeker's Allowance (Working Tax Credit and Child Tax Credit)(Amendment) Regulations 2002^{F92} shall be omitted.

F92 [S.I. 2002/2402](#).

6. Paragraph 5 of Schedule 3 and paragraph 5 of Schedule 4 to the Income-related Benefits and Jobseeker's Allowance (Working Tax Credit and Child Tax Credit)(Amendment) Regulations 2002 shall be omitted.

Commencement Information

I53 [Sch. 4 para. 6](#) coming into force in accordance with {reg. 1(10)(a)}

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income Support (General) Regulations 1987 (S.I. 1987/1967) (“the Income Support Regulations”) and the Jobseeker’s Allowance Regulations 1996 (S.I. 1996/207) (“the Jobseeker’s Regulations”) so as to remove, in accordance with section 1 of the Tax Credits Act 2002 (“the 2002 Act”), the special amounts and premia in income support and jobseeker’s allowance for those with responsibility for children and young persons.

These Regulations further amend the Income Support Regulations; the Jobseeker’s Allowance Regulations; the Housing Benefit (General) Regulations 1987 (S.I. 1987/1971); the Council Tax Benefit (General) Regulations 1992 (S.I. 1992/1814); the Social Security (Credits) Regulations 1975 (S.I. 1975/556); the Social Fund Maternity and Funeral Expenses (General) Regulations 1987 (S.I. 1987/481); the Social Security (Claims and Payments) Regulations 1987 (S.I. 1987/1968) and the Social Security (Incapacity Benefit) Regulations 1994 (S.I. 1994/2946) to make further consequential provision and transitional arrangements in connection with the introduction of child tax credit and working tax credit by the 2002 Act.

These Regulations do not impose a charge on business.

Changes to legislation:

There are currently no known outstanding effects for the The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003.