

2021 No. 1286

TAX CREDITS

SOCIAL SECURITY

**The Tax Credits and Child Benefit (Miscellaneous
Amendments) Regulations 2021**

<i>Made</i>	- - - -	<i>17th November 2021</i>
<i>Laid before Parliament</i>		<i>18th November 2021</i>
<i>Coming into force</i>	- -	<i>9th December 2021</i>

The Treasury, in exercise of the powers conferred by sections 7(8) and (9), 9, 11, 12, 65(1) and (9) of the Tax Credits Act 2002(a) and sections 142(2) and 175(4) of the Social Security Contributions and Benefits Act 1992(b), make the following Regulations.

Citation and commencement

1. These Regulations may be cited as the Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2021 and come into force on 9th December 2021.

Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

2.—(1) The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(c) are amended as follows.

(2) In regulation 2(1) (interpretation), after the definition of “relevant child care charges” insert—

““Scottish disability assistance” means a payment made by the Scottish ministers under section 31 of the Social Security (Scotland) Act 2018(d);”.

(3) In regulation 9 (disability element and workers who are to be treated as at a disadvantage in getting a job) after paragraph (4)(e) insert—

“(f) Scottish disability assistance.”

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- (a) 2002 c. 21. Part 1 (but not Schedule 1 or 3 to that Part) has been repealed by Part 1 of Schedule 14 of the Welfare Reform Act 2012 (c. 5) from 1st February 2019, as appointed by Article 2 of S.I. 2019/167, save for the cases referred to in Article 3 of that instrument. Section 67 defines “prescribed” as “prescribed by regulations”. Section 67 has been amended, but the amendment is not relevant for the purposes of the instrument.
- (b) 1992 c. 4. Section 142 was substituted by section 1(2) Child Benefit Act 2005 (c. 6). Section 175 was amended by paragraph 29(4) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).
- (c) S.I. 2002/2005. Regulation 9 was substituted by S.I. 2003/701; other relevant amending instruments are S.I. 2008/1879, 2013/388 and S.I. 2013/598. Regulation 13 was amended by S.I. 2003/701, S.I. 2008/1879, S.I. 2012/848, S.I. 2013/388, S.I. 2013/591, S.I. 2013/630 and S.I. 2018/365; there are other amending instruments but none is relevant. Regulation 14(2)(f) was amended by S.I. 2004/2663, S.I. 2007/824, S.I. 2007/2479, S.I. 2008/604, S.I. 2009/2887, S.I. 2011/721 and S.I. 2018/365. Regulation 14(2D) was inserted by S.I. 2011/721. Regulation 17 was amended by S.I. 2013/388 and S.I. 2013/591.
- (d) 2018 asp 9.

(4) In regulation 13 (entitlement to childcare element of working tax credit) after paragraph (6)(k) insert—

“(l) Scottish disability assistance.”

(5) In regulation 14—

(a) at the end of paragraph (2)(f)(vii), but before the semicolon, insert “or The Approval of Home Childcare Providers (Wales) Scheme 2021(a)”, and

(b) at the end of paragraph (2D), but before the full stop, insert “or The Approval of Home Childcare Providers (Wales) Scheme 2021”.

(6) In regulation 17 (severe disability element)—

(a) in paragraph (1), at the end of the paragraph, but before the full stop, insert “or (5)”, and

(b) after paragraph (4) insert—

“(5) A person satisfies this paragraph if the higher rate daily living component of Scottish disability assistance is payable in respect of that person.”.

Amendment of the Tax Credits (Definition and Calculation of Income) Regulations 2002

3.—(1) The Tax Credits (Definition and Calculation of Income) Regulations 2002(b) are amended as follows.

(2) In regulation 19 (general disregards in the calculation of income) in Table 6 (sums disregarded in the calculation of income), after item 41, insert—

“42. Any payment made under the scheme known as the “Household Support Fund(c)” in respect of England or any corresponding schemes established by the Northern Ireland Executive, the Scottish Government or the Welsh Government.”.

Amendment of the Child Tax Credit Regulations 2002

4.—(1) The Child Tax Credit Regulations 2002(d) are amended as follows.

(2) In regulation 8(6) (prescribed conditions for a disabled or severely disabled child or qualifying young person) after the words “requirements of this paragraph if”, insert “the care component of”.

Amendment of the Child Benefit (General) Regulations 2006

5.—(1) The Child Benefit (General) Regulations 2006(e) are amended as follows.

(2) In regulation 1(3) (citation, commencement and interpretation), in the definition of “approved training” for sub-paragraph (c) substitute—

“(c) in relation to Scotland, known as “Employability Fund activity” or “No One Left Behind”; or”.

*Alan Mak
Rebecca Harris*

17th November 2021

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 2021 No. (WG21-33).

(b) S.I. 2002/2006. Regulation 19 was amended by S.I. 2003/732, S.I. 2003/2815, S.I. 2009/2887, S.I. 2010/751, S.I. 2011/721, S.I. 2013/591, S.I. 2016/978, S.I. 2018/365, S.I. 2019/364, S.I. 2020/297, S.I. 2020/534, S.I. 2020/941, S.I. 2020/1515, S.I. 2021/495 and S.I. 2021/810; there are other amending instruments but none is relevant.

(c) The Secretary of State for Work and Pensions made a Determination in exercise of powers conferred by section 31 of the Local Government Act 2003 (c. 26).

(d) S.I. 2002/2007. Regulation 8(6) was inserted by S.I. 2020/297. There are other amending instruments but none is relevant.

(e) S.I. 2006/223. The definition of “approved training” in regulation 1 was amended by S.I. 2012/818 and S.I. 2014/1231; there are other instruments amending the definition of approved training in relation to Northern Ireland however these are not relevant.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend a number of statutory instruments in relation to tax credits and child benefit.

Regulation 1 provides for citation and commencement.

Regulation 2 makes amendments to the Working Tax Credits (Entitlement and Maximum Rate) Regulations 2002 (S.I. 2002/2005) (“the Entitlement Regulations”). Regulation 2 of the Entitlement Regulations is amended to include a definition of Scottish disability assistance. Regulation 9 of the Entitlement Regulations sets out the conditions of entitlement to the disability element of Working Tax Credit. Regulation 13 of the Entitlement Regulations sets out the conditions of entitlement to the maximum rate of the childcare element of working tax credit. Regulation 17 of the Entitlement Regulations sets out the conditions of entitlement to the severe disability element of working tax credit. Regulation 2(3) and (4) amend regulations 9 and 13 of the Entitlement Regulations to include a reference to disability assistance under section 31 of the Social Security (Scotland) Act 2018 (asp 9). Regulation 2(6) amends regulation 17 of the Entitlement Regulations to include a reference to the higher rate daily living component of disability assistance under section 31 Social Security (Scotland) Act 2018. Regulation 14 of the Entitlement Regulations is amended to reflect the introduction of The Approval of Home Childcare Providers (Wales) Scheme 2021.

Regulation 3 amends the Tax Credits (Definition and Calculation of Income) Regulations 2002 (“the Definition and Calculation Regulations”) (S.I. 2002/2006) to include a reference to the scheme known as the Household Support Fund. Table 6 in Regulation 19 of the Definition and Calculation Regulations, which sets out the payments that are to be disregarded in calculating a person’s income for the purposes of tax credits, is amended to insert an entry in respect of payments made under the scheme known as the Household Support Fund or under corresponding schemes established by the Devolved Administrations.

Regulation 4 amends the Child Tax Credit Regulations 2002 (“CTC Regulations”). Regulation 8 of the CTC Regulations prescribes the conditions as to when a child or qualifying young person will be treated as disabled or severely disabled for the purposes of section 9 of the Tax Credits Act 2002 (c. 21). Regulation 4 amends regulation 8 of the CTC Regulations to ensure that a person only satisfies the requirements of that paragraph where the care component of disability assistance under section 31 Social Security (Scotland) Act 2018 is payable at the higher rate in respect of that person. Regulation 8 prescribes the conditions as to when a child or qualifying young person will be treated as disabled or severely disabled for the purposes of section 9 of the Tax Credits Act 2002.

Regulation 5 amends regulation 1 of the Child Benefit (General) Regulations 2006 (S.I. 2006/223) to include a reference to “No One Left Behind”, which is a new training scheme being introduced by the Scottish government, in the definition of approved training in relation to Scotland.

A full impact statement has not been produced because no impact on the private, voluntary or public sector is foreseen.

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