SCOTTISH STATUTORY INSTRUMENTS

2003 No. 350

EDUCATION

The Education (School Meals) (Scotland) Regulations 2003

Made - - - -	*8th July 2003*
Laid before the Scottish Parliament - - - -	*9th July 2003*
Coming into force - -	*6th April 2003*

The Scottish Ministers, in exercise of the powers conferred by section 53(3)(a)(iv) and (b)(iii) of the Education (Scotland) Act 1980(**1**) and all other powers enabling them in that behalf, hereby make the following Regulations, being the first Regulations made under each of paragraphs (a)(iv) and (b)(iii) of section 53(3) of that Act of 1980, and therefore deemed to have come into force on 6th April 2003 in accordance with section 1(4) of the Education (School Meals) (Scotland) Act 2003(**2**):

Citation and commencement

1. These Regulations may be cited as the Education (School Meals) (Scotland) Regulations 2003.

Interpretation

2. In these Regulations–

"Child Tax Credit" and "Working Tax Credit" have the same meaning as in the Tax Credits Act 2002(**3**); and

"annual income" means the income for the tax year calculated in accordance with the Tax Credits (Definition and Calculation of Income) Regulations 2002(**4**).

Prescribed tax credits

3. Child Tax Credit is prescribed for the purposes of section 53(3)(a)(iv) and (b)(iii) of the Education (Scotland) Act 1980 where the parent or the pupil, as the case may be–

(a) is in receipt of Child Tax Credit but not Working Tax Credit; and

(**1**) 1980 c. 44. Section 53(3)(a)(iv) and (b)(iii) were inserted by the Education (School Meals) (Scotland) Act 2003 (asp 18). Section 135(1) contains a definition of "prescribed" relevant to the exercise of the statutory powers under which these Regulations are made. The functions of the Secretary of State were transferred to Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).
(**2**) 2003 asp 18.
(**3**) 2002 c. 21.
(**4**) S.I. 2002/2006. The Tax Credits (Definition and Calculation of Income) Regulations 2002 were amended by S.I. 2003/732.