STATUTORY RULES OF NORTHERN IRELAND

2018 No. 135

SOCIAL SECURITY

The State Pension Credit (Additional Amount for Child or Qualifying Young Person) (Amendment) Regulations (Northern Ireland) 2018

Made - - - -	*29th June 2018*
Coming into operation	*1st February 2019*

The Department for Communities(**1**) makes the following Regulations in exercise of the powers conferred by sections 2(3)(b) and 19(1) to (3) of the State Pension Credit Act (Northern Ireland) 2002(**2**).

Citation and commencement

1. These Regulations may be cited as the State Pension Credit (Additional Amount for Child or Qualifying Young Person) (Amendment) Regulations (Northern Ireland) 2018 and come into operation on 1st February 2019.

Amendment of the State Pension Credit Regulations

2.—(1) The State Pension Credit Regulations (Northern Ireland) 2003(**3**) are amended in accordance with paragraphs (2) and (3).

(2) In regulation 6(**4**) (amount of the guarantee credit)—

(a) in paragraph (6)—

(i) at the end of sub-paragraph (b) omit "or",

(ii) at the end of sub-paragraph (c) for "." substitute "; or", and

(iii) after sub-paragraph (c) add—

"(d) except where paragraph (11) applies, or entitlement ceases by virtue of paragraph (14), in accordance with Schedule 2A (additional amount applicable for claimants responsible for a child or qualifying young person).".

(**1**) See section 1(7) of the Departments Act (Northern Ireland) 2016 (c.5 (N.I.))
(**2**) 2002 c. 14 (N.I.)
(**3**) S.R. 2003 No. 28; relevant amending Rules are S.R. 2016 No. 236 and S.R. 2018 No. 58
(**4**) Regulation 6 was amended by regulation 31(3) of S.R. 2016 No. 236 and Article 26(2) of S.R. 2018 No. 58

(b) after paragraph (10) add—

"(11) This paragraph applies in the case of a person who is awarded, or who is treated as having an award of, a tax credit under the Tax Credits Act(**5**).

(12) For the purposes of paragraph (11)—

(a) a person is to be treated as having an award of a working tax credit with effect from the start of the current tax year even though a decision has not been made under section 14 of the Tax Credits Act in respect of a claim for that tax credit for that tax year, if the person was awarded a working tax credit for the previous tax year and any of the cases specified in paragraph (13) applies; and

(b) a person is to be treated as having an award of a child tax credit with effect from the start of the current tax year even though a decision has not been made under section 14 of the Tax Credits Act in respect of a claim for that tax credit for that tax year, if the person was awarded a child tax credit for the previous tax year and any of the cases specified in paragraph (13) applies.

(13) The cases specified for the purposes of paragraph (12) are—

(a) a final notice has not been given to the person under section 17 of the Tax Credits Act in respect of the previous tax year;

(b) a final notice has been given which includes provision by virtue of subsection (2) or (4) of section 17 of the Tax Credits Act, or a combination of those subsections and subsection (6), and—

(i) the date specified in the notice for the purposes of section 17(2) and (4) of the Tax Credits Act or, where different dates are specified, the later of them has not passed and no claim for a tax credit for the current tax year has been made or treated as made, or

(ii) a claim for a tax credit has been made or treated as made on or before the date mentioned in head (i), but no decision has been made in relation to that claim under section 14 of the Tax Credits Act; or

(c) a final notice has been given, no claim for a tax credit for the current tax year has been made or treated as made, and no decision has been made under section 18(1) of the Tax Credits Act in respect of an award of a tax credit for the previous tax year.

(14) Entitlement to the additional amount specified in Schedule 2A ceases where a person is awarded a tax credit in the circumstances specified in paragraph (15) or (16).

(15) The circumstances specified in this paragraph are—

(a) the person was awarded a tax credit for the previous tax year which was not terminated by Her Majesty's Revenue and Customs under section 16 of the Tax Credits Act;

(b) a final notice has been given to the person under section 17 of the Tax Credits Act in respect of that tax year; and

(c) either—

(i) the person makes a declaration during the period of 30 days following the cessation of payment of a tax credit made under section 24(4) of the Tax Credits Act, or

(ii) the person makes a declaration after the end of the period of 30 days following the cessation of payment of a tax credit made under

(**5**) 2002 c. 21

section 24(4) of the Tax Credits Act but before 31st January of the tax year following the period to which the notice relates, and, in the opinion of Her Majesty's Revenue and Customs, the person had good reason for not making the declaration by the date specified in paragraph (13)(b).

(16) The circumstances specified in this paragraph are that a decision under sections 14(1), 15(1), 16(1), 18(1), (5), (6) or (9), 19(3) or 20(1) or (4) of the Tax Credits Act is revised in favour of the claimant following—

(a) a revision by virtue of section 21 of the Tax Credits Act;

(b) a request for a review under section 21A(**6**) of the Tax Credits Act;

(c) an appeal under section 38 of the Tax Credits Act; or

(d) a revision, in any other circumstances, of a decision by Her Majesty's Revenue and Customs relating to an award of a tax credit under the Tax Credits Act.

(17) In this regulation—

"a tax credit" includes a child tax credit and a working tax credit;

"the Tax Credits Act" means the Tax Credits Act 2002;

"child tax credit" means a child tax credit under and by virtue of section 8 of the Tax Credits Act;

"working tax credit" means a working tax credit under and by virtue of section 10 of the Tax Credits Act and includes the child care element by virtue of section 12 of that Act.".

(3) After Schedule 2 (Housing Costs) insert—

"SCHEDULE 2A Regulation 6(6)(d)

Additional amount applicable for claimants responsible for a child or qualifying young person

General

1. This Schedule applies to a claimant who is responsible for a child or qualifying young person.

2.—(1) In this Schedule—

"child" means a person under the age of 16;

"qualifying young person" has the meaning given in regulation 4A (meaning of "qualifying young person").

(2) Whether a claimant is responsible for a child or qualifying young person for the purposes of this Schedule is determined in accordance with paragraphs 3 to 8.

Child or qualifying young person normally living with the claimant

3.—(1) Subject to sub-paragraph (2), a claimant is responsible for a child or qualifying young person who normally lives with the claimant.

(2) A claimant is not responsible for a qualifying young person if the 2 of them are living as a couple.

(**6**) Section 21A was inserted by S.I. 2014/886