Draft Order laid before Parliament under sections 150(2) and 190(1)(a) of the Social Security Administration Act 1992 and paragraphs 31 and 33 of Schedule 2 to the Tax Credits Act 1999 for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2000 No.

SOCIAL SECURITY
TAXES

The Tax Credits Up-rating Order 2000

Made - - - -	*2000*
Coming into force - -	*11th April 2000*

Whereas, the Treasury having made a review under section 150(1) of the Social Security Administration Act 1992(**1**), a draft of the following Order was laid before Parliament in accordance with the provisions of sections 150(2) and 190(1)(a) of that Act and paragraphs 31 and 33 of Schedule 2 to the Tax Credits Act 1999(**2**) and approved by resolution of each House of Parliament:

Now, therefore, the Treasury, in exercise of the powers conferred by sections 150(**3**) and 189(1), (3) and (4) of the Social Security Administration Act 1992 and section 132 of the Social Security Administration (Northern Ireland) Act 1992(**4**) and now vested in them(**5**), and of all other powers enabling them in that behalf, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Tax Credits Up-rating Order 2000 and shall come into force on 11th April 2000.

Interpretation

2. In this Order–

"the Disability Working Allowance Regulations" means the Disability Working Allowance (General) Regulations 1991(**6**) and the Disability Working Allowance (General) Regulations (Northern Ireland) 1992(**7**);

(**1**) 1992 c. 5.
(**2**) 1999 c. 10.
(**3**) Section 150 was relevantly amended by section 1(2) of, and paragraph 3(e) of Schedule 1 to, the Tax Credits Act 1999 (c. 10).
(**4**) 1992 c. 8.
(**5**) See sections 2(1)(a), (4) and 19(1) of, and paragraphs 2, 4 and 20(c) and (f) of Schedule 2 to, the Tax Credits Act 1999.
(**6**) S.I.1991/2887; the relevant amending instruments are S.I. 1992/2155, 1993/2119, 1995/482 and 1339, 1996/2545, and 1999/264 (the latest Up-rating Order) and 2487.

"the Family Credit Regulations" means the Family Credit (General) Regulations 1987(**8**) and the Family Credit (General) Regulations (Northern Ireland) 1987(**9**).

Working Families Tax Credit

3. In the Family Credit Regulations–

(a) in regulation 46(4)(**10**) (determination of appropriate maximum working families' tax credit) the capital sum prescribed is £3,000;

(b) in regulation 46(4), (5) and (6), the amount specified for the credit in respect of a child or young person is NIL;

(c) in regulation 47(1)(**11**) (applicable amount) for the sum of £90.00 there shall be substituted the sum of £91.45;

(d) in Schedule 4(**12**) (determination of maximum working families' tax credit), the sums prescribed shall be as set out in Schedule 1 to this Order.

Disabled person's tax credit

4. In the Disability Working Allowance Regulations–

(a) in regulation 51(4)(**13**) (determination of appropriate maximum disabled person's tax credit) the capital sum prescribed is £3,000;

(b) in regulation 51(4), (5) and (6)(**14**), the amount specified for the credit in respect of a child or young person is NIL;

(c) in regulation 52(1)(**15**) (applicable amount)–

(i) in sub-paragraph (a) for the sum of £70.00 there shall be substituted the sum of £71.10;

(ii) in sub-paragraph (b) for the sum of £90.00 there shall be substituted the sum of £91.45;

(d) in Schedule 5(**16**) (determination of the appropriate maximum disabled person's tax credit) the sums prescribed shall be as set out in Schedule 2 to this Order.

Transitional provisions

5. Notwithstanding the increases of the sums payable in respect of working families' tax credit and disabled person's tax credit made by Articles 3 and 4, where a period of entitlement to working families' tax credit or disabled person's tax credit is running at 11th April 2000, the rate at which it is payable shall be the weekly rate in force for the period prior to 11th April 2000 until the end of the period of entitlement.

(**7**) S.R. 1992 No. 78; the relevant amending provisions are S.R. 1993 No. 373, 1995 Nos.67 and 223, 1996 No. 476, 1997 No. 152, 1999 No. 50 (the latest Up-rating Order), and S.I. 1999/2488.

(**8**) S.I. 1987/1973; the relevant amending instruments are S.I. 1992/2155, 1993/2119, 1995/1339, 1996/2545, and 1999/264 and 2487.

(**9**) S.R. 1987 No. 463; the relevant amending provisions are S.R. 1992 No. 403, 1993 No. 373, 1995 No. 223, 1996 No. 476, 1999 No. 50, and S.I. 1999/2488.

(**10**) Amended by S.I. 1993/2119; amended for Northern Ireland by S.R. 1993 No. 373.

(**11**) Amended by S.I. 1992/2155 and 1999/2487; amended for Northern Ireland by S.R. 1992 No. 403 and S.I. 1999/2488.

(**12**) Amended by S.I. 1995/1339, 1996/2545, and 1999/264 and 2487; amended for Northern Ireland by S.R. 1995 No. 223, 1996 No. 476, 1999 No. 50, and S.I. 1999/2488.

(**13**) Amended by S.I. 1993/2119; amended for Northern Ireland by S.R. 1993 No. 373.

(**14**) Paragraphs (4) and (5) of regulation 51 were amended by S.I. 1992/2155. Paragraphs (4) to (6) of that regulation were amended by S.I. 1999/2487 and, for Northern Ireland, by S.I. 1999/2488.

(**15**) Amended by S.I. 1992/2155 and 1999/2487; amended for Northern Ireland by S.I. 1999/2488.

(**16**) Amended by S.I. 1995/482 and 1339, 1996/2545, and 1999/264 and 2487; amended for Northern Ireland by S.R. 1995 Nos. 67 and 223, 1996 No. 476, 1997 No. 152, 1999 No. 50, and S.I. 1999/2488.

2000

Two of the Lords Commissioners of Her Majesty's Treasury