STATUTORY RULES OF NORTHERN IRELAND

2005 No. 393

SOCIAL SECURITY

The Social Security (Tax Credits) (Amendment) Regulations (Northern Ireland) 2005

Made - - - -	*17th August 2005*
Coming into operation	*8th September 2005*

The Department for Social Development, in exercise of the powers conferred by sections 122(1)(a), 123(1)(e), 131(1), 132(1), (3) and (4) and 171(1) and (3) to (5) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**1**) and Articles 6(5), 14, 15(2) and 36(2) of the Jobseekers (Northern Ireland) Order 1995(**2**), and now vested in it(**3**), and of all other powers enabling it in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Tax Credits) (Amendment) Regulations (Northern Ireland) 2005 and shall come into operation on 8th September 2005.

(2) The Interpretation Act (Northern Ireland) 1954(**4**) shall apply to these Regulations as it applies to an Act of the Assembly.

Amendment of the Social Security (Working Tax Credit and Child Tax Credit Consequential Amendments) Regulations

2. In regulation 1 of the Social Security (Working Tax Credit and Child Tax Credit Consequential Amendments) Regulations (Northern Ireland) 2003(**5**) (citation, commencement and interpretation) —

(a) in paragraphs (3) and (4) for "paragraph (5)" there shall be substituted "paragraphs (4A) to (5)";

(b) after paragraph (4) there shall be inserted the following paragraphs—

(**1**) 1992 c. 7; section 123(1)(e) was inserted by paragraph 13(5) of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995 (S.I.1995/2705 (N.I. 15)); section 171(1) was amended by paragraph 5 of Schedule 4 to the Tax Credits Act 2002 (c. 21) and section 171(5) was amended by paragraph 36 of Schedule 1 to the Social Security (Incapacity for Work) (Northern Ireland) Order 1994 (S.I. 1994/1898 (N.I. 12))

(**2**) S.I. 1995/2705 (N.I. 15); Article 36(2)(a) was amended by paragraph 55 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671)

(**3**) *See* Article 8(b) of S.R. 1999 No. 481

(**4**) 1954 c. 33 (N.I.)

(**5**) S.R. 2003 No. 195; relevant amending regulations are S.R. 2003 No. 338