STATUTORY RULES OF NORTHERN IRELAND

2003 No. 338

HOUSING; RATES; SOCIAL SECURITY

The Social Security (Working Tax Credit and Child Tax Credit Consequential Amendments No. 3) Regulations (Northern Ireland) 2003

Made - - - -	*16th July 2003*
Coming into operation	*8th August 2003*

The Department for Social Development, in exercise of the powers conferred on it by sections 122(1)(a) and (d), 123(1)(e), 131(1), 132(1), (3) and (4), 134(1)(a) and (4) and 171(1) and (3) to (5) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**1**), Articles 6(5), 14, 15(2) and 36(2) of the Jobseekers (Northern Ireland) Order 1995(**2**) and Article 11(6) of the Social Security (Northern Ireland) Order 1998(**3**), and now vested in it(**4**), and of all other powers enabling it in that behalf, with the consent of the Department of Finance and Personnel(**5**), in so far as regulation 3 is concerned, and after agreement by the Social Security Advisory Committee that proposals in respect of regulations 2(4), 3 and 4(3) should not be referred to it(**6**), hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Working Tax Credit and Child Tax Credit Consequential Amendments No. 3) Regulations (Northern Ireland) 2003 and shall come into operation on 8th August 2003.

(2) The Interpretation Act (Northern Ireland) 1954(**7**) shall apply to these Regulations as it applies to an Act of the Assembly.

(**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)
(**2**) S.I. 1995/2705 (N.I. 15)
(**3**) S.I. 1998/1506 (N.I. 10)
(**4**) *See* Article 8(b) of S.R. 1999 No. 481
(**5**) *See* section 171(6A) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 as inserted by Article 3(3) of the Social Security (Amendment) (Northern Ireland) Order 1993 (S.I. 1993/1579 (N.I. 8)); *see also* Article 6(b) of S.R. 1999 No. 481
(**6**) *See* section 150(1)(b) of the Social Security Administration (Northern Ireland) Act 1992 (c. 8)
(**7**) 1954 c. 33 (N.I.)

Amendment of the Income Support (General) Regulations

2.—(1) The Income Support (General) Regulations (Northern Ireland) 1987(**8**) shall be amended in accordance with paragraphs (2) to (4).

(2) For regulation 31(3)(**9**) (date on which income is treated as paid) there shall be substituted the following paragraph –

"(3) Working tax credit or child tax credit shall be treated as paid –

(a) where the award of that tax credit begins on the first day of a benefit week, on, and including, that day, or

(b) on, and including, the first day of the benefit week that follows the date the award begins, or

(c) on, and including, the first day of the first benefit week that follows the date an award of income support begins, if later,

until the last day of the last benefit week that coincides with or immediately follows the last day for which the award of that tax credit is made.".

(3) In Schedule 1B(**10**) (prescribed categories of person) –

(a) in paragraphs 14A(1)(c)(**11**) (parental leave) and 14B(2)(b)(**12**) (paternity leave) "working families' tax credit, disabled person's tax credit" shall be omitted, and

(b) at the end of paragraphs 14A(2) and 14B(3) there shall be added "but subject in any case to calculations of those amounts made in accordance with the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002(**13**).".

(4) In Schedule 10 (capital to be disregarded) in paragraph 7(1)(b)(**14**) –

(a) for "section 128" there shall be substituted "section 127";

(b) for "section 129" there shall be substituted "section 128".

Amendment of the Housing Benefit (General) Regulations

3.—(1) The Housing Benefit (General) Regulations (Northern Ireland) 1987(**15**) shall be amended in accordance with paragraphs (2) to (4).

(2) In Schedule 2 (applicable amounts) in paragraph 14 (disabled child premium) after sub-paragraph (c) there shall be added the following – ", or,

(d) is a child or young person in respect of whom section 141A of the Contributions and Benefits Act(**16**) (entitlement after death of child) applies for the purposes of entitlement to child benefit but only for the period prescribed under section 141A(1) of that Act and in respect of whom a disabled child premium was included in the claimant's applicable amount immediately before the death of that child.".

(**8**) S.R. 1987 No. 459; relevant amending Regulations are S.R. 1996 No. 199, S.R. 1999 No. 500, S.R. 2002 Nos. 295 and 363 and S.R. 2003 Nos. 1 and 195
(**9**) Regulation 31(3) was substituted by paragraph 4 of Schedule 1 to S.R. 2003 No. 1
(**10**) Schedule 1B was inserted by regulation 22 of, and Schedule 1 to, S.R. 1996 No. 199
(**11**) Paragraph 14A was inserted by regulation 2 of S.R. 1999 No. 500 and amended by paragraph 19(a) of Schedule 1 to S.R. 2003 No. 195
(**12**) Paragraph 14B was inserted by regulation 2(5) of S.R. 2002 No. 363 and amended by paragraph 19(a) of Schedule 1 to S.R. 2003 No. 195
(**13**) S.I. 2002/2008
(**14**) Paragraph 7 was amended by regulation 2 of S.R. 2002 No. 295 and sub-paragraph (b) was amended by regulation 26 of S.R. 1996 No. 199 and paragraph 24(a) of Schedule 1 to S.R. 2003 No. 195
(**15**) S.R. 1987 No. 461; relevant amending Regulations are S.R. 1999 Nos. 298 and 385, S.R. 2002 No. 295 and S.R. 2003 No. 1
(**16**) Section 141A was inserted by section 55(1)(b) and (2) of the Tax Credits Act 2002 (c. 21)

(3) In Schedule 4 (sums to be disregarded in the calculation of income other than earnings) in paragraph 61(**17**) before "the 30 hour element of working tax credit" there shall be inserted "where the claimant is entitled to".

(4) In Schedule 5 (capital to be disregarded) in paragraph 8(1)(b)(**18**) –

(a) for "section 128" there shall be substituted "section 127";

(b) for "section 129" there shall be substituted "section 128".

Amendment of the Jobseeker's Allowance Regulations

4.—(1) The Jobseeker's Allowance Regulations (Northern Ireland) 1996(**19**) shall be amended in accordance with paragraphs (2) and (3).

(2) For regulation 96(3)(**20**) (date on which income is treated as paid) there shall be substituted the following paragraph –

"(3) Working tax credit or child tax credit shall be treated as paid –

(a) where the award of that tax credit begins on the first day of a benefit week, on, and including, that day, or

(b) on, and including, the first day of the benefit week that follows the date the award begins, or

(c) on, and including, the first day of the first benefit week that follows the date an award of income-based jobseeker's allowance begins, if later,

until the last day of the last benefit week that coincides with or immediately follows the last day for which the award of that tax credit is made.".

(3) In Schedule 7 (capital to be disregarded) in paragraph 12(1)(b)(**21**) –

(a) for "section 128" there shall be substituted "section 127";

(b) for "section 129" there shall be substituted "section 128".

Amendment of the Social Security and Child Support (Decisions and Appeals) Regulations

5. In Schedule 2A to the Social Security and Child Support (Decisions and Appeals) Regulations (Northern Ireland) 1999(**22**) (date on which change of circumstances take effect) in paragraph 4 for "or (2)" there shall be substituted ", (2) or (3)".

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

6.—(1) The Social Security (Working Tax Credit and Child Tax Credit Consequential Amendments) Regulations (Northern Ireland) 2003(**23**) shall be amended in accordance with paragraphs (2) to (6).

(2) In regulation 6 (income support – transitional arrangements) –

(**17**) Paragraph 61 was amended by regulation 6 of S.R. 1999 No. 298, regulation 2(1), and Part I of Schedule 2 to, S.R. 1999 No. 385 and paragraph 11(b) of Schedule 2 to S.R. 2003 No. 1

(**18**) Paragraph 8 was renumbered 8(1) and amended by regulation 3 of S.R. 2002 No. 295 and sub-paragraph (b) was amended by paragraph 12(a) of Schedule 2 to S.R. 2003 No. 1

(**19**) S.R. 1996 No. 198; relevant amending Regulations are S.R. 2002 No. 295 and S.R. 2003 Nos. 1 and 195

(**20**) Regulation 96(3) was substituted by paragraph 4 of Schedule 3 to S.R. 2003 No. 1

(**21**) Paragraph 12(1) was amended by regulation 4 of S.R. 2002 No. 295 and paragraph 24(a) of Schedule 2 to S.R. 2003 No. 195

(**22**) S.R. 1999 No. 162; Schedule 2A was inserted by regulation 6(22) of S.R. 2000 No. 215

(**23**) S.R. 2003 No. 195