

**2002 No. 14**

**SOCIAL SECURITY  
TAXES**

**The Tax Credits (Miscellaneous Amendments) Regulations  
2002**

*Made* - - - - - *8th January 2002*  
*Laid before Parliament* *8th January 2002*  
*Coming into force* - - *29th January 2002*

The Treasury, in exercise of the powers conferred upon them by sections 128(5), 129(8), 136(5)(b), 137(1) and 175(1) of the Social Security Contributions and Benefits Act 1992(a), and section 2(1)(a) of, and paragraphs 1(c), (d) and (g) and 20(a) of Schedule 2 to, the Tax Credits Act 1999(b), hereby make the following Regulations:

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Tax Credits (Miscellaneous Amendments) Regulations 2002 and shall come into force on 29th January 2002.

(2) These Regulations shall have effect in relation to award periods commencing on or after 29th January 2002.

**Interpretation**

2. In these Regulations—

“award periods” means award periods of disabled person’s tax credit or, as the case may be, working families’ tax credit;

“the Disability Working Allowance Regulations” means the Disability Working Allowance (General) Regulations 1991(c);

“the Family Credit Regulations” means the Family Credit (General) Regulations 1987(d).

**Treatment of child care charges**

3.—(1) Amend regulation 51A(2) of the Disability Working Allowance Regulations(e) and regulation 46A(2) of the Family Credit Regulations(f) as follows.

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(a) 1992 c. 4. Section 137(1) is cited because of the meaning it ascribes to the word “prescribed”.

(b) 1999 c. 10.

(c) S.I. 1991/2887.

(d) S.I. 1987/1973.

(e) Regulation 51A was inserted as regulation 15A by regulation 3(4) of S.I. 1994/1924, and the inserted regulation was renumbered as regulation 51A by regulation 17 of S.I. 1999/2487.

(f) Regulation 46A was inserted as regulation 13A by regulation 4(4) of S.I. 1994/1924, and the inserted regulation was renumbered as regulation 46A by regulation 6 of S.I. 1999/2487.

- (2) In the definition of “relevant childcare charges”(a) after sub-paragraph (e) insert “or
- (f) by persons registered under Part XA of the Children Act 1989(b), or
- (g) by persons to whom section 79D of the Children Act 1989 (requirement to register) does not yet apply by virtue of paragraph 20 of the Care Standards Act 2000 (Commencement No. 7 (England) and Transitional, Transitory and Savings Provisions) Order 2001(c), or
- (h) in schools or establishments which are exempted from registration under Part XA of the Children Act 1989 by virtue of paragraph 1 or 2 of Schedule 9A(d) to that Act.”.

**Income to be disregarded**

4.—(1) Amend paragraph 25 of Schedule 3 to the Disability Working Allowance Regulations and paragraph 25 of Schedule 2 to the Family Credit Regulations(e) as follows.

- (2) For the words “17 or 24” substitute “17, 23C, 24, 24A, or 24B”(f).

**Capital to be disregarded**

5.—(1) Amend paragraph 18 of Schedule 4 to the Disability Working Allowance Regulations(g) and paragraph 18 of Schedule 3 to the Family Credit Regulations(h) as follows.

- (2) For the words “17 or 24” substitute “17, 23C, 24, 24A or 24B”.

*John Heppell*  
*Tony McNulty*

8th January 2002

Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) The definition of “relevant childcare charges” in regulation 51A(2) of the Disability Working Allowance Regulations was amended by regulation 5(a) of S.I. 1995/516, regulation 7(2) of S.I. 1996/2545, regulation 5(b) of S.I. 1999/714, regulation 19(2) of S.I. 1999/2487 and regulation 5 of S.I. 2000/795. The definition of “relevant childcare charges” in regulation 46A(2) of the Family Credit Regulations was amended by regulation 4(2) of S.I. 1996/2545, regulation 12(a) of S.I. 1995/516, regulation 2(4) of S.I. 1997/2793, regulation 4(b) of S.I. 1999/714, regulation 8(2) of S.I. 1999/2487 and regulation 5 of S.I. 2000/795.

(b) 1989 c. 41. Part XA comprising sections 79A to 79X was inserted by section 79 of the Care Standards Act 2000 (c.14).

(c) S.I. 2001/2041 (c. 68).

(d) Schedule 9A to the Children Act 1989 was inserted by Schedule 3 to the Care Standards Act 2000.

(e) Paragraph 25 of Schedule 2 to the Family Credit Regulations was substituted by paragraph 3(c) of the Schedule to S.I. 1992/573.

(f) Section 23C of the Children Act 1989 was inserted by section 2(4) of the Children (Leaving Care) Act 2000 (c. 35). Sections 24 to 24C of the Children Act 1989 were substituted for section 24 of that Act by section 4(1) of the Children (Leaving Care) Act 2000.

(g) Paragraph 18 of Schedule 4 to the Disability Working Allowance Regulations was amended by paragraph 19 of the Schedule to S.I. 1992/2155.

(h) Paragraph 18 of Schedule 3 to the Family Credit Regulations was substituted by paragraph 4 of the Schedule to S.I. 1992/573.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Disability Working Allowance (General) Regulations 1991 and the Family Credit (General) Regulations 1987 with effect for award periods of working families' tax credit and disabled person's tax credit commencing on or after 29th January 2002.

Regulation 1 provides for citation, commencement and effect and regulation 2 for interpretation.

Regulation 3 amends regulation 51A of the Disability Working Allowance Regulations and regulation 46A of the Family Credit Regulations so as to extend the definition of "relevant childcare charges" to include charges for childcare provided

- by persons registered by OFSTED under Part XA of the Children Act 1989,
- by persons to whom the requirement to register under Part XA of that Act does not yet apply by virtue of the Care Standards Act 2000 (Commencement No. 7 (England) and Transitional, Transitory and Savings Provisions) Order 2001 (S.I. 2001/2041 (C.68), or
- in schools or establishments exempted from registration under Part XA of that Act.

Regulation 4 amends paragraph 25 of Schedule 3 to the Disability Working Allowance Regulations and paragraph 25 of Schedule 2 to the Family Credit Regulations so as to add to the list of payments by local authorities to be disregarded as income in computing entitlement to working families' tax credit and disabled person's tax credit payments under sections 23C, 24A and 24B of the Children Act 1989 (continuing functions to children formerly in local authority care, and advice and assistance).

Regulation 5 makes a similar amendment as that made by regulation 4 to paragraph 18 of Schedule 4 to the Disability Working Allowance Regulations and paragraph 18 of Schedule 3 to the Family Credit Regulations (payments by local authorities to be disregarded as capital in computing entitlement to working families' tax credit and disabled person's tax credit).

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