2003 No. 937

SOCIAL SECURITY

The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) (No. 2) Regulations 2003

Made - - - - *28th March 2003*

Laid before Parliament *31st March 2003*

Coming into force in accordance with regulation 1

The Secretary of State for Work and Pensions, in exercise of the powers conferred upon him by sections 60, 86A(1), 114(1), 122(1), 144(1), 147(1) and 175(1), (3) and (4) of the Social Security Contributions and Benefits Act 1992**(a)** and sections 1(1C), 73(1), 78(2), 189(4) and 191 of the Social Security Administration Act 1992**(b)** of all other powers enabling him in that behalf, after agreement by the Social Security Advisory Committee that proposals in respect of these Regulations should not be referred to it**(c)**, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) (No. 2) Regulations 2003 and shall come into force-

(a) in the case of this regulation and regulation 2(1), (3), (4)(a), (5) and (8), on 6th April 2003;

(b) in the case of the remainder of regulation 2, on the day on which the provisions of the Tax Credits Act 2002 specified in the Tax Credits Act 2002 (Commencement No. 3 and Transitional Provisions and Savings) Order 2003**(d)** come into force, subject to article 3 of that Order.

[Regulation 2(1) omits regulation 2A(a) of S.I. 1976/409.]

[Regulation 2(2) makes amendments to regulations 3 and 4A(1) and omits regulations 4B(1)(c) and (4)(e) of S.I. 1977/343.]

[Regulation 2(3) amends regulation 2(1) of S.I. 1979/597.]

[Regulation 2(4) amends regulation 1A and 6(3)(c) of S.I. 1979/642.]

[Regulation 2(5) omits regulation 2A(a) from S.I. 1984/1303.]

[Regulation 2(6) omits regulation 3(o) of S.I. 1988/35.]

[Regulation 2(7) substitutes regulation 3 and makes various amendments to regulation 9 of S.I. 1994/2945.]

[Regulation 2(8) omits regulation 2A(a) of S.I. 1994/2946.]

(a) 1992 c. 4. S 86A was inserted by the SS (Incapacity for Work) Act 1994 (c. 18), s 2(5). Ss 122(1) and 147(1) are cited because of the meaning ascribed to the words "prescribe" and "prescribed" respectively.

(b) 1992 c. 5. S 1(1C) was inserted by the SS Administration (Fraud) Act 1997 (c. 47), S 19. S 191 is an interpretation provision and is cited because of the meaning ascribed to the word "prescribe".

(c) *See* s 170 and 173(1)(b) of the SS Administration Act 1992.

(d) S.I. 2003/ (C.).

SOCIAL SECURITY **(WORKING TAX CREDIT AND CHILD TAX CREDIT)** (CONSEQUENTIAL AMENDMENTS) (No. 2) REGULATIONS 2003

Signed by authority of the Secretary of State for Work and Pensions.

Malcolm Wicks
Parliamentary Under-Secretary of State,
Department for Work and Pensions

28th March 2003

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made in consequence of section 1(1)(a) of the Tax Credits Act 2002 (c. 21) ("the Act") which relates to the introduction of a child tax credit, and of sections 1(3)(e) and 60 of, and Schedule 6 to, the Act, insofar as they repeal provisions of the Social Security Contributions and Benefits Act 1992 (c. 4) and the Social Security Administration Act 1992 (c. 5) which relate to the payment of certain increases in respect of children in certain benefits.

These Regulations amend the Social Security (Invalid Care Allowance) Regulations 1976 (S.I. 1976/409), the Social Security Benefit (Dependency) Regulations 1977 (S.I. 1977/343), the Social Security (Overlapping Benefits) Regulations 1979 (S.I. 1979/597), the Social Security (Widow's Benefit and Retirement Pensions) Regulations 1979 (S.I. 1979/642), the Social Security (Severe Disablement Allowance) Regulations 1984 (S.I. 1984/1303), the Social Fund (Recovery by Deductions from Benefits) Regulations 1988 (S.I. 1988/35), the Social Security (Incapacity Benefit-Increases for Dependants) Regulations 1994 (S.I. 1994/2945) and the Social Security (Incapacity Benefit) Regulations 1994 (S.I. 1994/2946) so as to make amendments which are consequential, both on the abolition of the payment of certain increases in respect of children in certain benefits and the introduction of a child tax credit, by the Act .

These Regulations do not impose a charge on business.