2001 No. 3085

SOCIAL SECURITY

The Tax Credits (Miscellaneous Amendments No. 8) Regulations 2001

Made - - - -	*11th September 2001*
Laid before Parliament	*11th September 2001*
Coming into force -	*9th October 2001*

The Treasury, in exercise of the powers conferred upon them by sections 136(5)(b), 137(1) and 175(1) of the Social Security Contributions and Benefits Act 1992(**(a)**), and section 2(1)(a) and (4) of, and paragraphs 1(g) and 20(a) of Schedule 2 to, the Tax Credits Act 1999(**(b)**),hereby make the following Regulations:

Citation, commencement and effect

1. These Regulations may be cited as the Tax Credits (Miscellaneous Amendments No.8) Regulations 2001, shall come into force on 9th October 2001 and shall have effect in relation to award periods commencing on or after that date.

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)).

[Regulations 2 to 5 insert paragraph 1A into Schedule 4 of S.I. 1991/2887 and Schedule 3 of S.I. 1987/1973.]

Tony McNulty

Graham Stringer

11th September 2001 Two of the Lords Commissioners of Her Majesty's Treasury

(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.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Family Credit (General) Regulations 1987 (S.I. 1987/1973) ("the Family Credit Regulations") and the Disability Working Allowance Regulations 1991 (S.I. 1991/2887 ("the Disability Working Allowance Regulations").

The Regulations amend Schedule 4 to the Disability Working Allowance Regulations and Schedule 3 to the Family Credit Regulations so as to add to the list of capital to be disregarded in calculating a claimant's capital for the purposes of working families' tax credit and disabled person's tax credit a dwelling which the claimant intends in due course to occupy as his home but which he currently does not occupy due to living in job-related accommodation.