

**2003 No. 213**

**SOCIAL SECURITY**

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

*Made - - - - - 2nd April 2003*

*Coming into operation in accordance with regulation 1(1)*

The Department for Social Development, in exercise of the powers conferred on it by sections 60, 86A, 114(1), 140(1) and 171(1), (3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(a) and sections 1(1C), 71(1), 74(2) and 165(4) of the Social Security Administration (Northern Ireland) Act 1992(b), and now vested in it(c), 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 (Working Tax Credit and Child Tax Credit Consequential Amendments No. 2) Regulations (Northern Ireland) 2003 and shall come into operation on –

- (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 Article 2(a) of the Tax Credits Act 2002 (Commencement No. 3 and Transitional Provisions and Savings) Order 2003(d) and Article 2(3)(c) and (e) of, and Schedule 1 to, the Tax Credits Act 2002 (Commencement No. 4, Transitional Provisions and Savings) Order 2003(e) come into force, subject to Article 2 of the Tax Credits Act 2002 (Transitional Provisions and Savings) Order (Northern Ireland) 2003(f).

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

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(a) 1992 c. 7; section 60 was amended by paragraph 18(9) of Schedule 2 to the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)), paragraph 7 of Schedule 8 to the Welfare Reform and Pensions (Northern Ireland) Order 1993 (S.I. 1993/3147 (N.I. 11)) and paragraph 45 of Schedule 3 to the Tax Credits Act 2002 (c. 21); section 86A was inserted by Article 4(4) of the Social Security (Incapacity for Work) Order (Northern Ireland) 1994 (S.I. 1994/1898 (N.I. 12)) and section 171(1) was amended by paragraph 5 of Schedule 4 to the Tax Credits Act 2002

(b) 1992 c. 8; section 1(1C) was inserted by Article 18 of the Social Security Administration (Fraud) (Northern Ireland) Order 1997 (S.I. 1997/1182 (N.I. 11)); section 71(1) was amended by paragraph 32(2) of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995 (S.I. 1995/2705 (N.I. 15))

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

(d) S.I. 2003/938

(e) S.I. 2003/962 (C. 51)

(f) S.R. 2003 No. 212

(g) 1954 c. 33 (N.I.)

## Consequential amendments

2.—(1) In the Social Security (Invalid Care Allowance) Regulations (Northern Ireland) 1976(a) regulation 2A(a) (disapplication of section 1(1A) of the Administration Act) shall be omitted.

(2) In the Social Security Benefit (Dependency) Regulations (Northern Ireland) 1977(b) –

(a) in regulation 3 (allocation of contributions for spouse or children) –

(i) in the heading “or children” shall be omitted;

(ii) in paragraph (1)(c) “43(1)(b),” shall be omitted;

(b) in regulation 4A(1)(d) (circumstances in which a person who is not entitled to child benefit is to be treated as if he were so entitled) “41,” shall be omitted;

(c) in regulation 4B(e) (circumstances in which a person entitled to child benefit is to be treated as if he were not so entitled) paragraphs (1)(c) and (4)(e) shall be omitted.

(3) In the Social Security (Overlapping Benefits) Regulations (Northern Ireland) 1979(f) in regulation 2(1) (interpretation) at the end of the definition of “dependency benefit” there shall be added “or child tax credit under the Tax Credits Act 2002”.

(4) In the Social Security (Widow’s Benefit and Retirement Pensions) Regulations (Northern Ireland) 1979(g) –

(a) regulation 1A(a)(h) (disapplication of section 1(1A) of the Administration Act for the purposes of retirement pension) shall be omitted;

(b) in regulation 6(3)(c)(i) (benefit at reduced rates for those who do not satisfy the contribution conditions in full) –

(i) “41,” shall be omitted;

(ii) “and” after head (i) shall be omitted;

(iii) head (ii) shall be omitted.

(5) In the Social Security (Severe Disablement Allowance) Regulations (Northern Ireland) 1984(j) regulation 2A(a) (disapplication of section 1(1A) of the Administration Act) shall be omitted.

(6) In the Social Fund (Recovery by Deductions from Benefits) Regulations (Northern Ireland) 1988(k) regulation 2(o) (benefits from which an award may be recovered) shall be omitted.

(7) In the Social Security (Incapacity Benefit — Increases for Dependants) Regulations (Northern Ireland) 1994(l) –

(a) for regulation 3(m) (allocation of contributions for a spouse or child) there shall be substituted the following regulation –

### “Allocation of contributions for a spouse

3. For the purposes of the Contributions and Benefits Act insofar as it relates to incapacity benefit, any sum paid by a person by way of contribution towards the maintenance of his spouse shall be treated for the purposes of regulations 9 (increase

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(a) S.R. 1976 No. 99; regulation 2A was inserted by regulation 3 of S.R. 1997 No. 483

(b) S.R. 1977 No. 74; relevant amending Regulations are S.R. 1980 No. 144, S.R. 1983 No. 193, S.R. 1984 No. 382, S.R. 1985 No. 229, S.R. 1989 No. 103, S.R. 1994 No. 485, S.R. 1996 No. 289 and S.R. 2001 No. 108

(c) Regulation 3(1) was amended by regulation 2(2) and (3) of S.R. 1983 No. 193, regulation 3(a) of S.R. 1984 No. 382, regulation 2(2) of S.R. 1985 No. 229, regulation 15(3)(a) of S.R. 1994 No. 485 and regulation 5(3)(a) of S.R. 1996 No. 289

(d) Regulation 4A was inserted by regulation 2 of S.R. 1980 No. 144 and paragraph (1) was amended by regulation 2 of S.R. 1989 No. 103

(e) Regulation 4B was substituted by regulation 5(2) of S.R. 2001 No. 108

(f) S.R. 1979 No. 242

(g) S.R. 1979 No. 243; relevant amending Regulations are S.R. 1990 No. 452 and S.R. 1997 No. 483

(h) Regulation 1A was inserted by regulation 4(2) of S.R. 1997 No. 483

(i) Regulation 6(3) was substituted by regulation 2(2) of S.R. 1990 No. 452

(j) S.R. 1984 No. 317; regulation 2A was inserted by regulation 5 of S.R. 1997 No. 483

(k) S.R. 1988 No. 21; paragraph (o) was amended by regulation 20(b) of S.R. 1995 No. 150 and regulation 6(c) of S.R. 1996 No. 405

(l) S.R. 1994 No. 485; relevant amending Regulations are S.R. 1999 No. 371 (C. 28)

(m) Regulation 3 was amended by Article 10 of S.R. 1999 No. 371 (C. 28)

of incapacity benefit for adult dependants and persons having the care of children) and 12 (contribution to maintenance of adult dependant) as such contributions of such respective amounts equal in aggregate to the sum in respect of his spouse as would secure as large a payment as possible by way of benefit in respect of dependants.”;

(b) Part II (child dependants) shall be omitted;

(c) in regulation 9 (increase of incapacity benefit for adult dependants and persons having the care of children) –

(i) in paragraph (1) –

(aa) for sub-paragraph (a)(ii), there shall be substituted “the beneficiary is entitled to child benefit in respect of a child;”;

(bb) for sub-paragraph (c)(ii), there shall be substituted “cares for a child in respect of whom the beneficiary is entitled to child benefit; or”;

(cc) for sub-paragraph (d)(ii), there shall be substituted “cares for a child in respect of whom the beneficiary is entitled to child benefit;”;

(ii) paragraph (2) shall be omitted.

(8) In the Social Security (Incapacity Benefit) Regulations (Northern Ireland) 1994<sup>(a)</sup> regulation 1A(a) (disapplication of section 1(1A) of the Administration Act) shall be omitted.

Sealed with the Official Seal of the Department for Social Development on 2nd April 2003.

(L.S.)

*D. A. Baker*

Senior Officer of the Department for Social Development

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<sup>(a)</sup> S.R. 1994 No. 461; regulation 1A was inserted by regulation 13 of S.R. 1997 No. 483

## 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 (“the 2002 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 2002 Act, insofar as they repeal provisions of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 and the Social Security Administration (Northern Ireland) Act 1992 which relate to the payment of certain increases in respect of children in certain benefits.

The provisions of the 2002 Act were brought into force from 6th April 2003 by the Tax Credits Act 2002 (Commencement No. 3 and Transitional Provisions and Savings) Order 2003 and the Tax Credits Act 2002 (Commencement No. 4, Transitional Provisions and Savings) Order 2003.

These Regulations amend –

the Social Security (Invalid Care Allowance) Regulations (Northern Ireland) 1976,  
the Social Security Benefit (Dependency) Regulations (Northern Ireland) 1977,  
the Social Security (Overlapping Benefits) Regulations (Northern Ireland) 1979,  
the Social Security (Widow’s Benefit and Retirement Pensions) Regulations (Northern Ireland) 1979,  
the Social Security (Severe Disablement Allowance) Regulations (Northern Ireland) 1984,  
the Social Fund (Recovery by Deductions from Benefits) Regulations (Northern Ireland) 1988,  
the Social Security (Incapacity Benefit — Increases for Dependants) Regulations (Northern Ireland) 1994, and  
the Social Security (Incapacity Benefit) Regulations (Northern Ireland) 1994

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 2002 Act.

These Regulations make in relation to Northern Ireland only provision corresponding to provision contained in Regulations made by the Secretary of State for Work and Pensions in relation to Great Britain and accordingly, by virtue of section 149(3) of, and paragraph 10 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992, are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.

These Regulations do not impose any charge on business.

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