
STATUTORY INSTRUMENTS

2013 No. 630

**The Universal Credit (Consequential, Supplementary,
Incidental and Miscellaneous Provisions) Regulations 2013**

PART 3

AMENDMENTS OF SECONDARY LEGISLATION

CHAPTER 12

TAX, CHILD BENEFIT, GUARDIAN'S ALLOWANCE AND TAX CREDITS

Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

77.—(1) The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002⁽¹⁾ are amended as follows.

(2) In regulation 2 (interpretation)⁽²⁾—

(a) in paragraph (1), in the definition of “contributory employment and support allowance”, after “Welfare Reform Act” insert “(“the 2007 Act”) as amended by the provisions of Schedule 3, and Part 1 of Schedule 14, to the Welfare Reform Act 2012 that remove references to an income-related allowance, and a contributory allowance under Part 1 of the 2007 Act as that Part has effect apart from those provisions”; and

(b) in paragraph (5)(a)⁽³⁾, after “2008” insert “or regulation 86 of the Employment and Support Allowance Regulations 2013⁽⁴⁾”.

(3) After regulation 9(7) (disability element and workers who are to be treated as at a disadvantage in getting a job) insert—

“(7A) In paragraph (7)(b)(iv), the reference to contributory employment and support allowance is a reference to an allowance under Part 1 of the Welfare Reform Act 2007 (“the 2007 Act”) as amended by the provisions of Schedule 3, and Part 1 of Schedule 14, to the Welfare Reform Act 2012 that remove references to an income-based allowance, and a contributory allowance under Part 1 of the 2007 Act as that Part has effect apart from those provisions.”.

(4) After regulation 13(6) (entitlement to child care element of working tax credit) insert—

“(6A) In paragraph (6)(h), the reference to contributory employment and support allowance is a reference to an allowance under Part 1 of the Welfare Reform Act 2007 (“the 2007 Act”) as amended by the provisions of Schedule 3, and Part 1 of Schedule 14, to the Welfare Reform Act 2012 that remove references to an income-related allowance, and a contributory allowance under Part 1 of the 2007 Act as that Part has effect apart from those provisions.”.

(1) [S.I. 2002/2005](#).

(2) The definition in paragraph (1) and paragraph (5) were inserted by [S.I. 2008/1879](#).

(3) Paragraph (5) was inserted by [S.I. 2008/1879](#).

(4) [S.I. 2013/379](#).

Amendment of the Tax Credits (Definition and Calculation of Income) Regulations 2002

78.—(1) The Tax Credits (Definition and Calculation of Income) Regulations 2002⁽⁵⁾ are amended as follows.

(2) In Table 3 in regulation 7(3) (social security income)⁽⁶⁾, in the entry in row 16, after “Jobseeker’s Act 1995” insert “as amended by the provisions of Part 1 of Schedule 14 to the Welfare Reform Act 2012 that remove references to an income-based allowance, and a contribution-based allowance under the Jobseekers Act 1995 as that Act has effect apart from those provisions”.

(3) In regulation 17(2)(b) (claimants providing services to other persons for less than full earnings), for paragraph (i) substitute—

“(i) in Great Britain, which is approved by the Secretary of State;”.

Amendment of the Child Tax Credit Regulations 2002

79. In regulation 5(4)(c) of the Child Tax Credit Regulations 2002 (maximum age and prescribed conditions for a qualifying young person)⁽⁷⁾—

(a) for the “or” after “Welfare Reform Act 2007⁽⁸⁾” substitute “;”; and

(b) after “Jobseekers Act 1995⁽⁹⁾”, insert “or universal credit under Part 1 of the Welfare Reform Act 2012”.

Amendment of the Tax Credits (Administrative Arrangements) Regulations 2002

80. In regulation 5(6) of the Tax Credits (Administrative Arrangements) Regulations 2002 (recording, verification and holding, and forwarding, of claims etc. received by relevant authorities)⁽¹⁰⁾, remove the “or” between sub-paragraphs (a) and (b) and after sub-paragraph (b) insert—

“; or

(c) universal credit under Part 1 of the Welfare Reform Act 2012”.

Amendments to the Child Benefit and Guardian’s Allowance (Administration) Regulations 2003

81. In regulation 19(1)(b) of the Child Benefit and Guardian’s Allowance (Administration) Regulations 2003 (persons who may elect to have child benefit paid weekly)⁽¹¹⁾, remove the “or” at the end of paragraph (iii) and after paragraph (iv) insert—

“;or

(v) universal credit under Part 1 of the Welfare Reform Act 2012”.

Amendment of the Child Benefit and Guardian’s Allowance (Administrative Arrangements) Regulations 2003

82. In regulation 5(8) of the Child Benefit and Guardian’s Allowance (Administrative Arrangements) Regulations 2003 (recording, verification and holding, and forwarding, of claims

(5) [S.I. 2002/2006](#).

(6) Regulation 7 was amended by [S.I. 2003/732](#), [2003/2815](#), [2008/1879](#), [2009/967](#) and [2010/2494](#).

(7) [S.I. 2002/2007](#).

(8) [2007 c. 5](#).

(9) [1995 c. 18](#).

(10) [S.I. 2002/3036](#).

(11) [S.I. 2003/492](#). Regulation 19 was amended by [S.I. 2006/203](#) and [2009/3268](#).

etc. received by relevant authorities)(**12**), omit the “or” between sub-paragraphs (a) and (b) and after sub-paragraph (b) insert—

“;or

(c) universal credit under Part 1 of the Welfare Reform Act 2012”.

Amendment of the Income Tax (Pay As You Earn) Regulations 2003

83. In regulation 148 of the Income Tax (Pay As You Earn) Regulations 2003 (interpretation of chapters 1 and 2)(**13**), in the entry for “Chapter 2 claimant”, for paragraph (b) substitute—

“(b) a claimant who is a share fisherman—

(i) where the JSA Regulations apply, as defined in regulation 156 of those Regulations; and

(ii) where the Jobseeker’s Allowance Regulations 2013 apply, as defined in regulation 67 of those Regulations;”.

Amendments to the Child Benefit (General) Regulations 2006

84. In regulation 8 of the Child Benefit (General) Regulations 2006 (child benefit not payable in respect of qualifying young person : other financial support)(**14**), omit “or” at the end of sub-paragraph (d) and after sub-paragraph (e) insert—

“;or

(f) universal credit under Part 1 of the Welfare Reform Act 2012”.

(12) S.I. 2003/494. Regulation 5 was amended by S.I. 2006/203.

(13) S.I. 2003/2682.

(14) S.I. 2006/223. Regulation 8 was amended by 2008/1879 and the Employment and Support Allowance (Consequential Provisions No. 2) Regulations (Northern Ireland) (S.R. 2008/412).