

2003 No. 383

EDUCATION, ENGLAND

**The Education (Free School Lunches) (Prescribed Tax Credits)
(England) Order 2003**

<i>Made</i> - - - -	<i>27th February 2003</i>
<i>Laid before Parliament</i>	<i>7th March 2003</i>
<i>Coming into force</i> - -	<i>6th April 2003</i>

The Secretary of State for Education and Skills, in exercise of the powers conferred upon him by sections 512ZB(4)(a)(iv) and 568 of the Education Act 1996 (a) hereby makes the following Order:

Citation, commencement, and extent

1.—(1) This Order may be cited as the Education (Free School Lunches) (Prescribed Tax Credits) (England) Order 2003 and shall come into force on 6th April 2003.

(2) This Order applies only in relation to England.

Interpretation

2. In this Order –

“the 1996 Act” means the Education Act 1996;

“Child Tax Credit” and “Working Tax Credit” have the same meaning as in the Tax Credits Act 2002(b);

“annual income” means the income for the tax year calculated in accordance with the Tax Credits (Definition and Calculation of Income) Regulations 2002(c).

Prescribed tax credits

3. Child Tax Credit is prescribed for the purposes of section 512ZB(4)(a)(iv) of the 1996 Act in the following circumstances –

(a) where the parent is entitled to Child Tax Credit but not to Working Tax Credit; and

(b) where the parent is receiving Child Tax Credit by virtue of an award which is based on an annual income not exceeding the amount determined for the purposes of section 7(1)(a) of the Tax Credits Act 2002 as the income threshold for Child Tax Credit.

(a) 1996 c.56. Section 512ZB was inserted by s.201 of the Education Act 2002. By virtue of s.211 of that Act the powers conferred by s.512ZB of the 1996 Act are exercised only in relation to England.

(b) 2002 c.21.

(c) S.I. 2002/2006.

27th February 2003

Stephen Twigg
Parliamentary Under Secretary of State
Department for Education and Skills

EXPLANATORY NOTE

(This note is not part of the Order)

This Order prescribes, for the purpose of section 512ZB of the Education Act 1996, that where a parent is in receipt of Child Tax Credit in the defined circumstances their child is entitled to free school lunches.

The defined circumstances are that the parent must not be in receipt of Working Tax Credit, and that the award of Child Tax Credit must be based on an annual income not exceeding the amount determined for the purposes of s.7(1)(a) of the Tax Credits Act 2002, currently £13,230 per annum.

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