

**2003 No. 381**

**EDUCATION, ENGLAND**

**The Education (Residential Trips)(Prescribed Tax Credits)  
(England) Regulations 2003**

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

The Secretary of State for Education and Skills, in exercise of the powers conferred upon him by sections 457(4)(b)(iii), 569 and 579 of the Education Act 1996(a) hereby makes the following Regulations:

**Citation, commencement, and extent**

1.—(1) These Regulations may be cited as the Education (Residential Trips) (Prescribed Tax Credits) (England) Regulations 2003 and shall come into force on 6<sup>th</sup> April 2003.

(2) These Regulations apply only in relation to England.

**Interpretation**

2. In these Regulations –

“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 457(4)(b)(iii) 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 based on 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.

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(a) 1996 c.56. Section 457(4)(b) was substituted by s.200 of the Education Act 2002.  
(b) 2002 c.21.  
(c) S.I. 2002/2006.

## Prescribed benefit or allowance

4. Support provided under Part VI of the Immigration and Asylum Act 1999 is prescribed for the purposes of section 457(4)(b)(iii) of the 1996 Act.

27<sup>th</sup> February 2003

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

### EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Section 457 of the Education Act 1996 states that where a parent is in receipt of prescribed benefits or allowances their child is entitled to free board and lodging on a residential trip.

These regulations prescribe for that purpose support under the Immigration and Asylum Act 1999, and Child Tax Credit in defined circumstances.

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

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