

2005 No. 1014

EDUCATION, ENGLAND

**The Education (Residential Trips) (Prescribed Tax Credits)
(England) (Amendment) Regulations 2005**

Made - - - - - *30th March 2005*
Laid before Parliament *8th April 2005*
Coming into force - - - *30th April 2005*

The Secretary of State for Education and Skills, in exercise of the powers conferred upon her by sections 457(4)(b)(iii) and 569 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) (Amendment) Regulations 2005 and shall come into force on 30th April 2005.

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

Amendment

2. After regulation 4 of the Education (Residential Trips) (Prescribed Tax Credits) (England) Regulations 2003^(b) there shall be inserted the following regulation—

“5. State Pension Credit payable under section 1 of the State Pension Credit Act 2002^(c) is prescribed for the purposes of section 457(4)(b)(iii) of the 1996 Act in circumstances where the parent is receiving the guarantee credit.”

30th March 2005

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

^(a) 1996 c.56. Section 457(4)(b) was substituted by s.200 of the Education Act 2002 (2002.c.32)
^(b) S.I. 2003/381
^(c) 2002 c. 16

EXPLANATORY NOTE

(This note is not part of the Regulations)

These regulations amend the Education (Residential Trips) (Prescribed Tax Credits) (England) Regulations 2003 to add an additional benefit or allowance which entitles the child of a claimant to free board and lodging on a residential trip.

State Pension Credit is prescribed for the purposes of section 457 of the Education Act 1996 so long as the claimant is receiving the guarantee credit part of the State Pension Credit.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business.

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