

## Tax Credits (Provision of Information) (Functions Relating to Health) Regulations 2003

Made by the Commissioners of Inland Revenue under TCA 2002 ss 65(2) and 67 and Sch 5 para 9(2)

*Made 14 March 2003*

*Laid before Parliament 14 March 2003*

*Coming into force 6 April 2003*

### 1 Citation and commencement

These Regulations may be cited as the Tax Credits (Provision of Information) (Functions Relating to Health) Regulations 2003 and shall come into force on 6th April 2003.

### 2 Interpretation

In these Regulations—

“child tax credit” shall be construed in accordance with section 8 of the Tax Credits Act 2002; “disability element” means the disability element of working tax credit as specified in section 11(3) of the Tax Credits Act 2002;

[“couple” has the meaning given by section 3(5A) of the Tax Credits Act 2002;]<sup>1</sup>

“family” means—

- (a) in the case of a joint claim for a tax credit under the Tax Credits Act 2002, the ...<sup>1</sup> couple by whom the claim is made and any child or qualifying young person for whom at least one of them is responsible, in accordance with regulation 3 of the Child Tax Credit Regulations 2002;
- (b) in the case of a single claim for a tax credit under the Tax Credits Act 2002, the claimant and any child or qualifying young person for whom he is responsible in accordance with regulation 3 of the Child Tax Credit Regulations 2002;

“qualifying family” means a family—

- [(a) that has a relevant income of £16,190 or less, and
- (b) one member of which is a person who—
  - (i) is receiving child tax credit, and
  - (ii) is not eligible for working tax credit;]<sup>2</sup>

“qualifying young person” has the meaning given by regulation 2(1), read with regulation 5(3) and (4), of the Child Tax Credit Regulations 2002;

“relevant income” has the same meaning as in section 7(3) of the Tax Credits Act 2002;

“working tax credit” shall be construed in accordance with section 10 of the Tax Credits Act 2002.

### Amendments—

<sup>1</sup> Definition of “couple” inserted, and words in the definition of “family” revoked, by the Civil Partnership Act 2004 (Tax Credits, etc) (Consequential Amendments) Order, SI 2005/2919 art 9 with effect from 5 December 2005.

<sup>2</sup> In definition of “qualifying family”, sub-paras (a), (b) substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2011/721 reg 4(1), (2) with effect from 6 April 2011.

### 3 Prescribed functions relating to health

The following functions are prescribed for the purposes of paragraph 9 of Schedule 5 to the Tax Credits Act 2002 (provision of information by the Board of Inland Revenue for health purposes)—

- (a) the issue by or on behalf of the Secretary of State, the National Assembly for Wales, the Scottish Ministers or the Department of Health, Social Services, and Public Safety in Northern Ireland of a certificate confirming that the family is a qualifying family;
- (b) verification by or on behalf of the Secretary of State, the National Assembly for Wales, the Scottish Ministers or that Department at any time that a family is a qualifying family at that time;
- [(ba) the provision of benefits by or on behalf of the Secretary of State or the Department of Health, Social Services and Public Safety under a scheme established pursuant to section 13 of the Social Security Act 1988 or article 13 of the Social Security (Northern Ireland) Order 1988 in so far as such a scheme relates to the health of pregnant women, mothers or children.]<sup>1</sup>
- (c)–(e) ...<sup>1</sup>

### Amendments—

<sup>1</sup> Paras (c)–(e) revoked, and para (ba) inserted, by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2011/721 reg 4(1), (3) with effect from 6 April 2011.