## 2011 No. 710 (W.111)

# **EDUCATION, WALES**

The Education (Free School Lunches) (Prescribed Tax Credits) (Wales) (Amendment) Order 2011

### EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Education (Free School Lunches) (Prescribed Tax Credits) (Wales) Order 2003.

It prescribes, for the purpose of section 512ZB(4)(aa)(ii) of the Education Act 1996, that where C's parent is entitled to Child Tax Credit but not to Working Tax Credit and is receiving Child Tax Credit based on an annual income not exceeding £16,190, C is entitled to free school lunches.

## 2011 No. 710 (W.111)

# **EDUCATION, WALES**

The Education (Free School Lunches) (Prescribed Tax Credits) (Wales) (Amendment) Order 2011

Made

9 March 2011

Laid before the National Assembly for Wales 10 March 2011

*Coming into force* 6 April 2011

The Welsh Ministers, in exercise of the powers conferred on the Secretary of State by sections 512ZB(4)(aa)(ii) and 568 of the Education Act 1996(1), and now vested in them(2), make the following Order:

#### Citation, commencement and application

**1.**—(1) This Order may be cited as the Education (Free School Lunches) (Prescribed Tax Credits) (Wales) (Amendment) Order 2011 and it comes into force on 6 April 2011.

(2) This Order applies in relation to Wales.

#### Interpretation

2. In this Order—

"the 2003 Order" ("Deddf 1996") means the Education (Free School Lunches) (Prescribed Tax Credits) (Wales) Order 2003(3);

<sup>(1)</sup> 1996 c. 56. Section 512ZB, together with section 512 and 512ZA were substituted for section 512, as originally enacted, by section 201(1) of the Education Act 2002 (c.32) and subsection (4)(aa) and (c) of section 512ZB were inserted by section 26(1)(c) and (e), respectively, of the Child Poverty Act 2010 (c. 9). For the meaning of "prescribed" see section 512(6).

<sup>(2)</sup> The functions of the Secretary of State were transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672) and then to the Welsh Ministers by paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c.32). (3) S.I. 2003/879 (W. 110).

"annual income" (*"incwm blynyddol"*) means the income for the tax year calculated in accordance with the Tax Credits (Definition and Calculation of Income) Regulations 2002(1);

"Child Tax Credit" ("*Credyd Treth i Blant*") and "Working Tax Credit" ("*Credyd Treth i Bobl sy'n Gweithio*") have the meaning given in the Tax Credits Act 2002(**2**).

### Amendment

**3.**—(1) This Order amends the 2003 Order.

(2) For article 3 of the 2003 Order, substitute-

#### "Prescribed tax credits

**3.** Child Tax Credit is prescribed for the purposes of section 512ZB(4)(aa)(ii) of the Education Act 1996 where C's parent—

- (a) is entitled to Child Tax Credit but not to Working Tax Credit; and
- (b) is receiving Child Tax Credit by virtue of an award which is based on an annual income not exceeding the sum of  $\pounds 16,190$ .".

Leighton Andrews

Minister for Children, Education and Lifelong Learning, one of the Welsh Ministers

9 March 2011

<sup>(1)</sup> S.I. 2002/2006, as amended by S.I. 2003/732, 2003/2815, 2004/2663, 2006/745, 2006/766, 2007/824, 2007/1305 and 2008/2169.

<sup>(</sup>**2**) 2002. c. 21.