

**JOBSEEKER'S ALLOWANCE AND INCOME SUPPORT -  
TAX CREDITS, CHANGES FROM DECEMBER 2008**

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**INTRODUCTION**

- 1 This memo is the latest in a series of memos containing guidance for DMs following the introduction of New Tax Credits. This particular memo should be read in conjunction with memo DMG JSA/IS 64 and gives guidance on a new appropriate date for the abolition of child elements within IS and JSA.
- 2 The changes are introduced by the Tax Credit Act 2002 (Transitional Provisions) Order 2008 [S.I. 2008 No 3151].

**BACKGROUND**

- 3 From April 2003 one of the new tax credits introduced was Child Tax Credit (CTC) and this began to be paid to families with children. It was expected that by 6.4.05 all child elements of IS and JSA(IB) would have migrated to CTC but this was delayed and the expected end date of migration (and final abolition of all child elements) was changed from 6.4.05 to 31.12.06 and then to 31.12.08.

**CHANGES**

- 4 A continued delay with the start of migration requires that the date for the abolition of child elements be extended again. The changes confirm that the final date for the abolition of child elements of IS and JSA(IB) is now to be 31.12.11.

## **ANNOTATIONS**

Please annotate the number of this memo (memo DMG 47/08) against the following DMG paragraphs:

23028, 23039, 23240, 23296 and DMG memo JSA/IS 64.

## **CONTACTS**

If you have any queries about this memo, please write to Decision Making and Appeals (DMA) Leeds, GS36, Quarry House, Leeds. Existing arrangements for such referrals should be followed, as set out in Memo DMG 26/08 - Obtaining legal advice and guidance from DMA Leeds.

**DMA Leeds: December 2008**