

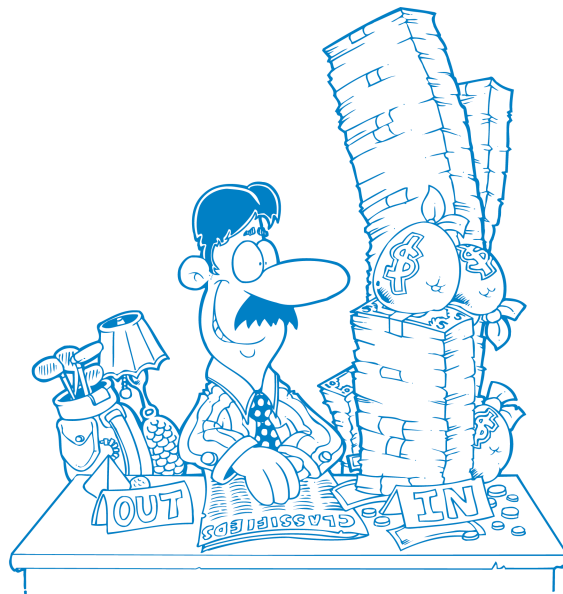
jobcentreplus



**network**  
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Your route to training and employment opportunities in Middlesbrough

## New Tax Credits



Striving to develop and maintain a consistent approach to **job creation** and **skills development** for all **Middlesbrough residents**.

[www.jobcentreplus.co.uk](http://www.jobcentreplus.co.uk)  
[www.middlesbrough-noi.com](http://www.middlesbrough-noi.com)

## NEW TAX CREDITS

From 6/04/03 two new tax credits, WORKING TAX CREDIT and CHILD TAX CREDIT are being introduced.

They replace the Working Families Tax Credit, Disabled Persons Tax Credit and the Child Tax Allowance.

### CHILD TAX CREDIT

This is for people responsible for one child or more. The tax credit will be paid to the main carer of the child either weekly or 4-weekly.



### WORKING TAX CREDIT

This is for working people on a low income, whether or not they have children. For those with children it provides help towards the cost of childcare. It will normally be paid in with a person's wage.

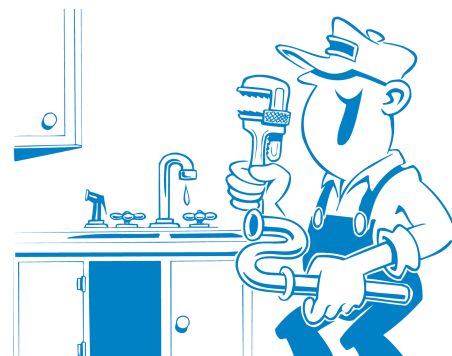
To qualify for Working Tax Credit a person must fall into one of the following categories:

#### People WITH Children

1. Single Claimant – must be aged 16 or over and work at least 16 hours per week
2. Two Claimant Household – both customers must be aged 16 or over and at least one claimant must work at least 16 hours per week.

#### People WITHOUT Children

3. Single Claimant – must be aged 25 or over and work at least 30 hours per week.
4. Single Claimant, aged 50+ and/or disabled – must work at least 16 hours per week.
5. Two Claimant Household – at least one claimant must be aged 25 or over and work at least 30 hours per week.
6. Two Claimant Household, both aged 50+ and/or disabled – at least one claimant must work at least 16 hours per week.
7. Two Claimant Household, one aged 50+ and/or disabled – The claimant who is aged 50+ and/or disabled must work at least 16 hours per week and/or the other claimant must be aged 25 or over and work at least 30 hours per week.



### Disabled

Must currently be receiving **one** of the following:

1. Disability Living Allowance
2. Attendance Allowance
3. Industrial Injuries Disablement Benefit with Constant Attendance Allowance payable for them.
4. War Disablement Pension with Constant Attendance.

### Or

They have been provided with an invalid carriage or other vehicle under the Invalid Vehicle Scheme.

### Or

They have received in the six months before making a claim for tax credits any of the following:

- Jobseekers allowance with a Disability Premium
- Income Support with a Disability Premium
- Council Tax Benefit with a Disability Premium
- Housing Benefit with a Disability Premium
- Severe Disablement Allowance
- Incapacity Benefit at the short-term higher rate or long term rate.

### Rates

The rate of the tax credit will be based upon a person's income in either the 2001/2002 tax year or the 2003/2004 tax year whichever is the most beneficial to the person.

Qualification for the tax credits may lead to help with rent and council tax costs.

**If you are in any doubt about possible entitlement then contact one of the numbers below.**

An estimation of the amount of tax credit you may qualify for can be obtained from telephoning Steve at the Jobcentre on 398631.

### Other useful numbers are:

Helpline No. 0845 300 3900

Textphone (for people with hearing or speech difficulties) 0845 300 3909