

2002/2007

Child Tax Credit Regulations 2002

Made by the Treasury under TCA 2002 ss 8, 9, 65, 67

Made 30 July 2002

Coming into force in accordance with regulation 1

[MAIN

1 Citation, commencement and effect

These Regulations may be cited as the Child Tax Credit Regulations 2002 and shall come into force—

- (a) for the purpose of enabling claims to be made, on 1st August 2002;
- (b) for the purpose of enabling awards to be made, on 1st January 2003; and
- (c) for all other purposes on 6th April 2003;

and shall have effect for the tax year beginning on 6th April 2003 and subsequent tax years.

#CommentB

HMRC Manuals—

Tax Credit Technical Manual TCTM2200–2207 (CTC entitlement).

#CommentE

2 Interpretation

- (1) In these Regulations, unless the context otherwise requires—

[DEFINITIONB

“the Act” means the Tax Credits Act 2002;

“advanced education” means¹¹ ...—

- (a) a course in preparation for a degree, a diploma of higher education, a higher national diploma, a higher national diploma or higher national certificate of Edexcel or the Scottish Qualifications Authority, or a teaching qualification; or
- (b) any other course which is of a standard above ordinary national diploma, a national diploma or national certificate of Edexcel...², a general certificate of education (advanced level), [or Scottish national qualifications at higher or advanced higher level]²;

[“approved training” has the meaning given by regulation 1(3) of the Child Benefit (General) Regulations 2006;]⁴

[“the Board” means the Commissioners [for Her Majesty’s Revenue and Customs]⁴;¹

“the Careers Service” means—

- (a) in England and Wales, a person with whom the Secretary of State or the National Assembly of Wales has made arrangements under section 10(1) of the Employment Act, and a [local authority]⁷ to whom the Secretary of State or the National Assembly of Wales has given a direction under section 10(2) of that Act,
- (b) in Scotland, a person with whom the Scottish Ministers have made arrangements under section 10(1) of the Employment Act and any education authority to which a direction has been given by the Scottish Ministers under section 10(2) of that Act, and
- (c) ...¹

“child” means a person who has not attained the age of sixteen ...⁵;

“claimant” has the meaning in section 9(8) of the Act, except in regulation 7, where that expression and “joint claimants” have the meanings given in regulation 7(1);

“the Connexions Service” means a person of any description with whom the Secretary of State has made an arrangement under section 114(2)(a) of the Learning and Skills Act 2000 and section 10(1) of the Employment Act, and any person to whom he has given a direction under section 114(2)(b) of the former Act and section 10(2) of the latter Act;

“the Contributions and Benefits Act” means the Social Security Contributions and Benefits Act 1992;

[“couple” has the meaning given by section 3(5A) of the Act;]⁸

“custodial sentence”—

- (a) in England and Wales, has the meaning in section 76 of the Powers of Criminal Courts (Sentencing) Act 2000,
- (b) in Scotland, means detention under a sentence imposed by a court under sections 44, 205, 207 or 208 of the Criminal Procedure (Scotland) Act 1995, and
- (c) in Northern Ireland, means a custodial sentence under the Criminal Justice (Children) (Northern Ireland) Order 1998;

“disability living allowance” means a disability living allowance under section 71 of the Contributions and Benefits Act;

“the Employment Act” means the Employment and Training Act 1973;

“the family element of child tax credit” and “the individual element of child tax credit” shall be construed in accordance with section 9(3) of the Act;

...¹¹

“joint claim” and “single claim” shall be construed in accordance with section 3(8) of the Act;

“looked after by a local authority” has the meaning in section 22 of the Children Act 1989, [section 74 of the Social Services and Well-being (Wales) Act 2014,]¹² section 17(6) of the Children

(Scotland) Act 1995 or (in Northern Ireland) Article 25 of the Children (Northern Ireland) Order 1995 (with the modification that for the reference to a local authority there is substituted a reference to an authority within the meaning in Article 2 of that Order)[, and (in Scotland) includes a child in respect of which a child assessment order within the meaning of section 35 of the Children’s Hearings (Scotland) Act 2011 has been made or a child protection order within the meaning of section 37 of that Act has been made]¹¹;

the “main responsibility test” has the meaning given in Rule 2.2. of regulation 3;

the “normally living with test” has the meaning given in Rule 1.1. of regulation 3;

“Part 1” means Part 1 of the Act;

“patient” means a person (other than a person who is serving a custodial sentence) who is regarded as receiving free in-patient treatment within the meaning of the Social Security (Hospital In-patients) Regulations 1975, or the Social Security (Hospital In-patients) Regulations (Northern Ireland) 1975;

[personal independence payment” means personal independence payment under Part 4 of the Welfare Reform Act 2012;]⁹

[“placing for adoption” means placing for adoption in accordance with—

- (a) the Adoption Agencies Regulations 2005,
- (b) the Adoption Agencies (Wales) Regulations 2005
- (c) the Adoption Agencies (Scotland) Regulations 2009, or
- (d) the Adoption Agencies Regulations (Northern Ireland) 1989,]⁸

[“qualifying body” means—

- (a) the Careers Service or Connexions Service;
- (b) the Ministry of Defence;
- (c) in Northern Ireland, the Department for Employment and Learning or an Education and Library Board established under Article 3 of the Education and Libraries (Northern Ireland) Order 1986; or
- (d) for the purposes of applying Council Regulation (EEC) No 1408/71 [and Regulation (EC) No 883/2004 of the European Parliament and of the Council]⁶, any corresponding body in another member state;]⁵

“qualifying young person” means a person, other than a child, who—

- (a) has not attained the age of [twenty]⁴, and
- (b) satisfies the conditions in regulation 5(3) and (4);

...⁵

...⁴

“remunerative work” means work which is—

- (a) done for payment or in expectation of payment,
- (b) undertaken for not less than 24 hours a week, calculated in accordance with regulation 4(3) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, and
- (c) not excluded from the meaning of engagement in remunerative work by regulation 4(2) of those Regulations;

DEFINITIONE

and other expressions have the same meanings as defined in the Act.

(2) In the application of these Regulations to Northern Ireland, a reference to a provision of an enactment which applies only to Great Britain or England and Wales, shall be construed, so far as necessary, as including a reference to the corresponding enactment applying to Northern Ireland.

#CommentB

HMRC Manuals—

Tax Credit Technical Manual TCTM2204 (lists types of recognised educational establishments, non-advanced education etc).

Modifications—

Tax Credits (Polygamous Marriages) Regulations, SI 2003/742 regs 22, 23 (definition of “joint claim” substituted and definition of “polygamous unit” inserted; for the purposes of polygamous marriages).

Amendments—

#EndnotesB

- 1 Definition of “the Board” inserted, para (c) in definition of “Careers Service” repealed, and in definition of “relevant training programme”, para (aa) inserted, by CTC (Amendment) Regulations, SI 2003/738 regs 2, 3 with effect from 6 April 2003.
- 2 In the definition of “advanced education”, words revoked and substituted by the Tax Credits (Miscellaneous Amendments No 2) Regulations, SI 2003/2815 reg 17 with effect from 26 November 2003.
- 3 In para (1), definition of “couple” inserted by the Civil Partnership Act 2004 (Tax Credits, etc) (Consequential Amendments) Order, SI 2005/2919 art 4(1), (2) with effect from 5 December 2005.
- 4 Definition of “approved training” inserted; words substituted in the definitions of “the Board” and “qualifying young person”; and definition of “relevant training programme” revoked; by CTC (Amendment) Regulations, SI 2006/222 regs 2, 3 with effect from 6 April 2006.
However, a person aged 19 or over on 6 April 2006 is not a qualifying young person, regardless of these amendments: SI 2006/222 reg 1.
- 5 In para (1), words in definition of “child” revoked, definitions of “full-time education” and “qualifying body” inserted, and definition of “recognised educational establishment” revoked, by the Tax Credits (Miscellaneous Amendments) (No 2) Regulations, SI 2008/2169 regs 6, 7 with effect from 1 September 2008.

- 6 In para (1), in definition of “qualifying body”, in para (d), words inserted, by the Tax Credits (Miscellaneous Amendments) (No 3) Regulations, SI 2010/2914 regs 8, 9 with effect from 31 December 2010.
- 7 In para (1), in definition of “the careers service”, in para (a), words substituted by the Local Education Authorities and Children’s Services Authorities (Integration of Functions) (Local and Subordinate Legislation) Order, SI 2010/1172 art 5, Sch 3 para 46 with effect from 5 May 2010.
- 8 In para (1), definition of “placing for adoption” substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2012/848 regs 1(2), 4(1), (2) with effect from 6 April 2012.
- 9 In para (1), definition of “personal independence payment” inserted by the Personal Independence Payment (Supplementary Provisions and Consequential Amendments) Regulations, SI 2013/388 reg 30(1), (2) with effect from 8 April 2013.
- 10 In sub-para (1), in definition of “looked after by a local authority”, words inserted by the Children’s Hearings (Scotland) Act 2011 (Consequential and Transitional Provisions and Savings) Order, SI 2013/1465 art 17, Sch 1 para 19(1), (2) with effect from 24 June 2013 (the day the Children’s Hearings (Scotland) Act 2011 s 7 came into force: SSI 2013/195 art 2).
- 11 In para (1), in definition of “advanced education”, words revoked, and definition of “full-time education” revoked by the Child Benefit (General) and Child Tax Credit (Amendment) Regulations, 2014/1231, reg 3(1), (2) with effect from 4 June 2014.
- 12 In para (1), in definition of “looked after by a local authority”, words inserted by the Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations, SI 2016/360 reg 4(1), (2) with effect from 6 April 2016.

#EndnotesE

#CommentE

3 Circumstances in which a person is or is not responsible for a child or qualifying young person

(1) For the purposes of child tax credit the circumstances in which a person is or is not responsible for a child or qualifying young person shall be determined in accordance with the following Rules.

Rule 1

1.1 A person shall be treated as responsible for a child or qualifying young person who is normally living with him (the “normally living with test”).

1.2 This Rule is subject to Rules 2 to 4.

Rule 2 (Competing claims)

2.1 This Rule applies where—

- (a) a child or qualifying young person normally lives with two or more persons in—
 - (i) different households, or
 - (ii) the same household, where those persons are not limited to the members of a ...² couple, or
 - (iii) a combination of (i) and (ii), and

- (b) two or more of those persons make separate claims (that is, not a single joint claim made by a ...² couple) for child tax credit in respect of the child or qualifying young person.

2.2 The child or qualifying young person shall be treated as the responsibility of—

- (a) only one of those persons making such claims, and
- (b) whichever of them has (comparing between them) the main responsibility for him (the “main responsibility test”),

subject to Rules 3 and 4.

Rule 3

3.1 The persons mentioned in Rule 2.2. (other than the child or qualifying young person) may jointly elect as to which of them satisfies the main responsibility test for the child or qualifying young person, and in default of agreement the Board may determine that question on the information available to them at the time of their determination.

Rule 4

4.1 A child or qualifying young person shall be treated as not being the responsibility of any person during any period in which any of the following Cases applies.

[FTB

#TableB

The child or qualifying young person is provided with, or placed in, accommodation under Part III of the Children Act 1989, [Parts 4 or 6 of the Social Services and Well-being (Wales) Act 2014,]¹¹ Part II of the Children (Scotland) Act 1995 [by virtue of a requirement in a child assessment order within the meaning of section 35 of the Children’s Hearings (Scotland) Act 2011, a child protection order within the meaning of section 37 of that Act, a compulsory supervision order within the meaning of section 83 of that Act or an interim compulsory supervision order within the meaning of section 86 of that Act,]¹⁰ or Part IV of the Children (Northern Ireland) Order 1995, and the cost of that child’s or qualifying young person’s accommodation or maintenance is borne wholly or partly—

- (i) out of local authority funds under [section 22C(10) ...¹¹ of the Children Act 1989 [or section 81(13) of the Social Services and Wellbeing (Wales) Act 2014]¹¹ or [regulation 33 of the Looked After Children (Scotland) Regulations 2009]⁸ ,
- (ii) in Northern Ireland, by an authority, within the meaning in Article 2, and under Article 27, of that Order, or
- (iii) out of other public funds.

...⁴

Case B The child or qualifying young person—

- (i) is being looked after by a local authority, and
- (ii) has been placed for adoption by that authority in the home of a person proposing to adopt him,

and a local authority is making a payment in respect of the child’s or qualifying young person’s accommodation or maintenance, or both, under [section 22C(10) ...¹¹ of the Children Act 1989, [section 81(13) of the Social Services and Well-being (Wales) Act 2014,]¹¹ [regulation 33 of the

Looked After Children (Scotland) Regulations 2009]⁸ or Article 27 of the Children (Northern Ireland) Order 1995.

This Case applies in Northern Ireland with the modification that for references to a local authority there are substituted references to an authority (within the meaning in Article 2 of that Order).

Case C A custodial sentence—

- (a) for life,
 - (b) without limit of time,
 - (c) of detention during Her Majesty's pleasure,
 - (d) in Northern Ireland, of detention during the pleasure of the Secretary of State, or
 - (e) for a term or period of more than four months,
- has been passed on the child or qualifying young person.

Case D The ...⁵ qualifying young person claims and is awarded child tax credit in his or her own right, in respect of a child for whom he or she is responsible, for that period.

[Case E ...⁵ the qualifying young person, claims incapacity benefit [or contributory employment and support allowance payable under Part 1 of the Welfare Reform Act 2007]⁶ in his or her own right and that benefit is paid to or in respect of him or her for that period.

This Case does not apply at any time (“the later time”) during a period of incapacity for work which began before 6th April 2004 in the case of a person in respect of whom, at a time—

- (a) during that period of incapacity, and
- (b) before that date,

both incapacity benefit and child tax credit were payable, if child tax credit has been payable in respect of him or her continuously since 5th April 2004 until that later time.

For the purposes of this Case “period of incapacity” shall be construed in accordance with section 30C of the 1992 Act (incapacity benefit: days and periods of incapacity for work) but disregarding subsections (5) and (5A) of that section.]¹

[Case F ...⁵ the qualifying young person claims and receives working tax credit in his or her own right (whether alone or on a joint claim). ...⁵ .³

[Case G The qualifying young person has a spouse, civil partner or partner with whom they are living and the spouse, civil partner or partner is not in full-time education or approved training as provided for under regulation 5(3).

Case H The responsible person is the spouse, civil partner or partner of a qualifying young person with whom they are living.

[Cases G and H do]⁷ not apply to persons in receipt of child tax credit for a qualifying young person who is living with a partner on the day before 1st September 2008.]⁵

#TableE

[FTE

[4.2 Where a child or qualifying young person is in residential accommodation referred to in regulation 9 of the Child Benefit (General) Regulations 2006 and in the circumstances prescribed in paragraphs (a)

or (b) of that regulation, he shall be treated as being the responsibility of any person who was treated as being responsible for him immediately before he entered that accommodation.]⁴

(2) Where—

- (a) a claimant is treated as responsible for a child or qualifying young person by virtue of the preceding Rules, and
- (b) the child or qualifying young person has a child of his or her own, normally living with him or her,

the claimant shall also be treated as responsible for, and as having made a claim for child tax credit in respect of, the child of the child or qualifying young person (but without prejudice to the facts as to which of them is mainly responsible for that child).

#CommentB

Commentary—

Simon's Taxes E2.212.

HMRC Manuals—

Tax Credit Technical Manual TCTM2201 (reg 3(1): the terms “normally lives with you” and “main responsibility” should be given their ordinary every day meaning; factors listed which Revenue consider in deciding who has main responsibility, eg who the child normally lives with and where they keep the majority of their belongings such as clothes, toys).

TCTM2202 (guidance on rule 4; a child or young person treated as normally living with a family if he or she is a patient in long term care unless, during that time, the family ceases to have main responsibility for the child or young person)

Modifications—

Tax Credits (Polygamous Marriages) Regulations, SI 2003/742 regs 22, 24 (in para (1) Rule 2.1 above, “polygamous unit” to be substituted for “married couple or unmarried couple” wherever occurring, for the purposes of polygamous marriages).

#EndnotesB

- 1 In para (1), Rule 4, Case E inserted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2004/762 reg 2 with effect from 6 April 2004.
- 2 In para (1), words in Rule 2 revoked by the Civil Partnership Act 2004 (Tax Credits, etc) (Consequential Amendments) Order, SI 2005/2919 art 4(1), (3) with effect from 5 December 2005.
- 3 Words in para (1) inserted by the Child Tax Credit (Amendment No 2) Regulations, SI 2006/1163 with effect from 24 May 2006.
- 4 Words in para (1), Rule 4, Case A revoked, and Rule 4.1 inserted, by the Child Tax Credit (Amendment) Regulations, SI 2007/2151 regs 2, 3 with effect from 16 August 2007.
- 5 In para (1), Rule 4.1, words in Cases D, E, F revoked, and Cases G, H inserted, by the Tax Credits (Miscellaneous Amendments) (No 2) Regulations, SI 2008/2169 regs 6, 8 with effect from 1 September 2008.
- 6 Words in para (1) inserted by the Employment and Support Allowance (Consequential Provisions) (No 3) Regulations, SI 2008/1879 reg 22(1), (2) with effect from 27 October 2008.
- 7 In para (1), Rule 4.1, Case H, words substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2009/697 regs 9, 10 with effect from 6 April 2009.

- 8 In para (1), in Rule 4, in Case A para (i) and Case B para (ii), words substituted for words “section 26 of the Children (Scotland) Act 1995”, by the Adoption and Children (Scotland) Act 2007 (Consequential Modifications) Order, SI 2011/1740 art 2 Sch 1 para 29(1), (3) with effect from 15 July 2011.
- 9 In Rule 4.1, in Case A in sub-para (i), and in Case B, words inserted, by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2012/848 regs 1(2), 4(1), (3) with effect from 6 April 2012.
- 10 In para (1), Rule 4.1, Case A, inserted by the Children’s Hearings (Scotland) Act 2011 (Consequential and Transitional Provisions and Savings) Order, SI 2013/1465 art 17, Sch 1 para 19(1), (3) with effect from 24 June 2013 (the day the Children’s Hearings (Scotland) Act 2011 s 7 came into force: SSI 2013/195 art 2).
- 11 In para (1), Rule 4.1, Case A, Case B, words inserted and revoked by the Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations, SI 2016/360 reg 4(1), (3) with effect from 6 April 2016.

#EndnotesE
#CommentE

4 [Period for which a person who attains the age of sixteen is a qualifying young person

(1) [Subject to paragraph (1A), a]² person who attains the age of sixteen is a qualifying young person from the date on which that person attained that age until 31st August which next follows that date.

[(1A) A person who attains the age of sixteen on 31st August is a qualifying young person from the date on which that person attained that age.]²

(2) Paragraph (1) is subject to regulation 5 but as if there were no requirement to satisfy the first condition specified in paragraph (3) of that regulation.]¹

[(2A) Paragraph (1A) is subject to regulation 5.]²

#CommentB

Amendments—

#EndnotesB

1 Reg 4 substituted by the Tax Credits (Miscellaneous Amendments) (No 2) Regulations, SI 2008/2169 regs 6, 9 with effect from 1 September 2008.

2 In para (1), words substituted, and paras (1A), (2A) inserted, by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2012/848 regs 1(2), 4(1), (4) with effect from 6 April 2012.

#EndnotesE
#CommentE

5 Maximum age and prescribed conditions for a qualifying young person

(1) For the purposes of Part 1 a person ceases to be a qualifying young person (unless disqualified earlier under the following paragraphs) on the date on which he attains the age of [twenty]².

(2) A person who is not a child, but has not attained the age of [twenty]² years, is a qualifying young person for any period during which the following conditions are satisfied with regard to him [(and once a

person falls within the terms of paragraph (3)(b), he shall be treated as having satisfied the first condition from the [relevant leaving date]³ mentioned in that paragraph)¹.

(3) The first condition is that he is² ...—

(a) receiving full-time education, not being—

(i) advanced education, or

(ii) education received by that person by virtue of his employment or of any office held by him; ...²

[(ab) undertaking approved training[, is enrolled or has been accepted to undertake such training,]⁴ which is not provided [by means of a contract of employment]⁵; or]²

(b) under the age of eighteen years and—

[(i) he ceased to receive full-time education or to undertake approved training (the date of that event being referred to as “the relevant leaving date”);]²

[(ii) within 3 months of the [relevant leaving date]², he has notified the Board (in the manner prescribed by regulation 22 of the Tax Credits (Claims and Notifications) Regulations 2002) that he is registered for work or training with [a qualifying body]⁵, and]¹

[(iii) not more than 20 weeks has elapsed since the [relevant leaving date]².]¹

[(3A) A person who has attained the age of nineteen years satisfies paragraph (3)(a) or (ab) only where the course of education or training began before he attained that age[, or he enrolled or was accepted to undertake that course before he attained that age]⁴.]²

(4) The second condition is that the period in question is not (and does not include)—

(a) a week in which he (having ceased to receive full-time education [or approved training]²) becomes engaged in remunerative work [or]²;

(b) ...²

(c) a period in respect of which that person receives income support[, income-related employment and support allowance payable under Part 1 of the Welfare Reform Act 2007]⁶[,]⁷ income-based jobseeker's allowance within the meaning of section 1(4) of the Jobseekers Act 1995 [or universal credit under Part 1 of the Welfare Reform Act 2012]⁷.

[(5) For the purposes of paragraphs (3) and (4) a person shall be treated as being in full-time education if full-time education is received by that person by undertaking a course—

(a) at a school or college, or

(b) where that person has been receiving that education prior to attaining the age of sixteen, elsewhere, if approved by the Board,]⁵

where in pursuit of that course, the time spent receiving instruction or tuition, undertaking supervised study, examination or practical work or taking part in any exercise, experiment or project for which provision is made in the curriculum of the course, exceeds or exceeds on average 12 hours a week in

normal term-time [and shall include gaps between the ending of one course and the commencement of another, where the person enrolls on and commences the latter course]⁹ ...⁴.

[(5A) If paragraph (5) does not apply, then for the purposes of paragraphs (3) and (4) a person shall be treated as being in full-time education if that person is being provided with “appropriate full-time education” in England within section 4 (appropriate full-time education or training) of the Education and Skills Act 2008.]³

(6) In calculating the time spent in pursuit of the course, no account shall be taken of time occupied by meal breaks or spent on unsupervised study.

[(7) In determining whether a person is undertaking a course of full-time education or approved training, there shall be disregarded any interruption—

- (a) for a period of up to 6 months, whether beginning before or after the person concerned attains age 16, to the extent that it is reasonable in the opinion of the Board to do so; and
- (b) for any period due to illness or disability of the mind or body of the person concerned provided that it is reasonable in the opinion of the Board to do so.]²

#CommentB

Commentary—

Simon's Taxes E2.211.

HMRC Manuals—

Tax Credit Technical Manual TCTM2203 (reg 5(1)–(4): definition of a young person).

TCTM2204 (“normal term time” in reg 5(5) takes its natural meaning; in calculating the time spent in pursuit of the course in reg 5(6), do not take account of meal breaks or unsupervised study or homework which is undertaken outside normal hours).

Amendments—

#EndnotesB

- 1 Words in paras (2) and (5)(b) inserted, and sub-paras (3)(b)(i)–(iii) substituted by CTC (Amendment) Regulations, SI 2003/738 regs 2, 4–6 with effect from 6 April 2003.
- 2 Words in paras (1)–(3) substituted; words in paras (3), (4) revoked and inserted; paras (3A), (7) inserted; by CTC (Amendment) Regulations, SI 2006/222 regs 2, 4 with effect from 6 April 2006.
However, a person aged 19 or over on 6 April 2006 is not a qualifying young person, regardless of these amendments: SI 2006/222 reg 1.
- 3 Words in para (2) substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2006/766 reg 3 with effect from 6 April 2006.
- 4 Words in paras (3)(ab), (3A) inserted, and words in para (5) revoked, by the Child Tax Credit (Amendment) Regulations, SI 2007/2151 regs 2, 4 with effect from 16 August 2007.
- 5 Words in paras (3)(ab), (b)(ii), (5) substituted by the Tax Credits (Miscellaneous Amendments) (No 2) Regulations, SI 2008/2169 regs 6, 10 with effect from 1 September 2008.
- 6 Words in para (4)(c) inserted by the Employment and Support Allowance (Consequential Provisions) (No 3) Regulations, SI 2008/1879 reg 22(1), (3) with effect from 27 October 2008.

- 7 In para (4)(c), comma substituted for word “or”, and words inserted after words “Jobseekers Act 1995” by the Universal Credit (Consequential, Supplementary, Incidental and Miscellaneous Provisions) Regulations, SI 2013/630 reg 79 with effect from 29 April 2013.
- 8 Para (5A) inserted by the Child Benefit (General) and Child Tax Credit (Amendment) Regulations, 2014/1231, reg 3(1), (3) with effect from 4 June 2014.
- 9 Words in para (5) inserted by the Child Benefit (General) and Tax Credits (Miscellaneous Amendments) Regulations, SI 2014/2924 reg 3(1), (2) with effect from 28 November 2014.

#EndnotesE

#CommentE

6 Entitlement to child tax credit after death of child or qualifying young person

If—

- (a) a child or qualifying young person dies, and
- (b) a person is (or would, if a claim had been made, have been) entitled to child tax credit in respect of the child or qualifying young person immediately before the death,

that person shall be entitled to child tax credit in respect of the child or qualifying young person for the period of eight weeks immediately following the death or, in the case of a qualifying young person, until the date on which he or she would have attained the age of [twenty]¹, if earlier.

#CommentB

Amendments—

#EndnotesB

- 1 Word substituted by CTC (Amendment) Regulations, SI 2006/222 regs 2, 5 with effect from 6 April 2006.
- However, a person aged 19 or over on 6 April 2006 is not a qualifying young person, regardless of these amendments: SI 2006/222 reg 1.

#EndnotesE

#CommentE

7 Determination of the maximum rate at which a person or persons may be entitled to child tax credit

- (1) In the following paragraphs—
- (a) in the case of a single claim (but not a joint claim), the person making the claim is referred to as the “claimant”; and
- (b) in the case of a joint claim, the members of the ...¹ couple making the claim are referred to as the “joint claimants”.
- (2) The maximum rate at which a claimant or joint claimants may be entitled to child tax credit shall be the aggregate of—
- (a) the family element of child tax credit, and

(b) an individual element of child tax credit, in respect of each child or qualifying young person for whom—

- (i) the claimant, or
- (ii) either or both of the joint claimants,

as the case may be, is or are responsible.

[(3) The family element of child tax credit is £545.]²

(4) The individual element of child tax credit for any child or qualifying young person referred to in paragraph (2)(b) above—

- (a) where the child is disabled, is [£5,920]⁵;
- (b) where the child is severely disabled, is [£7,195]⁵;
- (c) in the case of any other child, is [£2,780]⁶;
- (d) where the qualifying young person is disabled, is [£5,920]⁵;
- (e) where the qualifying young person is severely disabled, is [£7,195]⁵; and
- (f) in the case of any other qualifying young person, is [£2,780]⁶.

#CommentB

Commentary—

Simon's Taxes E2.213, E2.214, E2.215.

HMRC Manuals—

Tax Credit Technical Manual TCTM3001 (summary of maximum rates of CTC).

Modifications—

Tax Credits (Polygamous Marriages) Regulations, SI 2003/742 regs 22, 25 (words in paras (1)(b), (2)(b) substituted for the purposes of polygamous marriages).

Amendments—

#EndnotesB

- 1 In para (1)(b), words revoked by the Civil Partnership Act 2004 (Tax Credits, etc) (Consequential Amendments) Order, SI 2005/2919 art 4(1), (4) with effect from 5 December 2005.
- 2 Sub-para (3) substituted by the Tax Credits Up-rating Regulations, SI 2011/1035 reg 2 with effect in relation to awards of tax credits for the year beginning on 6 April 2011. This amendment continues to have effect in relation to awards of tax credits for the tax year beginning on 6 April 2012 and subsequent tax years (SI 2012/849 reg 5(a)).
- 4 In para (4)(c), (f), figures substituted by the Child Benefit and Tax Credits Up-rating Order, SI 2014/384 art 3 with effect from 6 April 2014.
- 5 In para (4)(a), (b), (d), (e), figures substituted by the Tax Credits Up-rating Regulations, SI 2015/451 reg 2 with effect in relation to awards of tax credits for the tax year beginning on 6th April 2014 and subsequent tax years.

6 In para (4)(c), (f), figure substituted by the Child Benefit and Tax Credits Up-rating Order, SI 2015/567 art 3 with effect from 6 April 2015. Figure was previously £2,750.

#EndnotesE

#CommentE

8 Prescribed conditions for a disabled or severely disabled child or qualifying young person

(1) For the purposes of section 9 of the Act a child or qualifying young person—

- (a) is disabled if he satisfies the requirements of paragraph (2); and
- (b) is severely disabled if he satisfies the requirements of paragraph (3) [or (4)]¹.

(2) A person satisfies the requirements of this paragraph if—

- (a) disability living allowance is payable in respect of him, or has ceased to be so payable solely because he is a patient; or
- [(b) he is certified as severely sight impaired or blind by a consultant ophthalmologist;]²
- (c) he ceased to be so ...² certified as [severely sight impaired or]² blind within the 28 weeks immediately preceding the date of claim; or
- (d) personal independence payment is payable in respect of that person, or would be so payable but for regulations made under section 86(1) (hospital in-patients) of the Welfare Reform Act 2012]¹.

(3) A person satisfies the requirements of this paragraph if the care component of disability living allowance—

- (a) is payable in respect of him, or
- (b) would be so payable but for either a suspension of benefit in accordance with regulations under section 113(2) of the Contributions and Benefits Act or an abatement as a consequence of hospitalisation,

at the highest rate prescribed under section 72(3) of that Act.

[(4) A person satisfies the requirements of this paragraph if the daily living component of personal independence payment—

- (a) is payable in respect of that person, or
- (b) would be so payable but for regulations made under section 86(1) (hospital inpatients) of the Welfare Reform Act 2012,

at the enhanced rate under section 78(2) of that Act.]¹

#CommentB

Commentary—

Simon's Taxes E2.216.

HMRC Manuals—

Tax Credit Technical Manual TCTM2203 (reg 8(2)–(3): definitions of a disabled and severely disable young person or child).

#CommentE

#CommentB

Amendments—

#EndnotesB

- 1 In para (1)(b) words inserted, para (2)(d) and preceding word “or” inserted, and para (4) inserted, by the Personal Independence Payment (Supplementary Provisions and Consequential Amendments) Regulations, SI 2013/388 reg 30(1), (3) with effect from 8 April 2013.
- 2 Para (2)(b) substituted, and in para (2)(c) words revoked and words inserted, by the Child Benefit (General) and Tax Credits (Miscellaneous Amendments) Regulations, SI 2014/2924 reg 3(1), (3) with effect from 28 November 2014.

#EndnotesE

#CommentE