

2006 No. 1163

TAX CREDITS

The Child Tax Credit (Amendment No. 2) Regulations 2006

Made - - - - - *25th April 2006*

Laid before Parliament *25th April 2006*

Coming into force - - - *24th May 2006*

The Treasury make the following Regulations in exercise of the powers conferred by sections 8(2) and 65(1), (7) and (9) of the Tax Credits Act 2002(a):

Citation and commencement

1. These Regulations may be cited as the Child Tax Credit (Amendment No. 2) Regulations 2006 and shall come into force on 24th May 2006.

Amendment of the Child Tax Credit Regulations 2002

2.—(1) The Child Tax Credit Regulations 2002(b) are amended as follows.

(2) In regulation 3(1) (circumstances in which a person is or is not responsible for a child or a qualifying young person)(c) after Case E insert—

“Case F

The child (having attained the age of sixteen) or the qualifying young person claims and receives working tax credit in his or her own right (whether alone or on a joint claim).

This Case does not apply in the case of a child or qualifying young person, for whom another (“the recipient”), had made a claim for child tax credit before, and was entitled to receive child tax credit immediately before, the making of these Regulations, until—

- (a) the child or qualifying young person ceases to receive relevant education or approved training (in each case within the meaning of regulation 1(2) of the Child Benefit (General) Regulations 2006(d)),
- (b) the recipient ceases to receive child tax credit for any other reason, or
- (c) 24th August 2006,

whichever occurs first.”.

Vernon Coaker
Dave Watts

25th April 2006

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 2002 c. 21.

(b) S.I. 2002/2007.

(c) Regulation 3 has been amended. The relevant amendment is that made by regulation 2(2) of S.I. 2004/762.

(d) S. I. 2006/223.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Child Tax Credit Regulations 2002 (S.I. 2002/2007).

Regulation 1 provides for the citation and commencement of these Regulations.

Regulation 2 amends regulation 3(1) of the 2002 Regulations by adding a further case (Case F) in which a person is not to be treated as being responsible for a child or qualifying young person. The Case is that of a child or qualifying young person who is receiving working tax credit in his or her own right (whether alone or on a joint claim with a partner).

The new Case provides that it does not apply in the case of a person who was receiving child tax credit for the child or qualifying young person immediately before the making of these Regulations until—

- the child or qualifying young person ceases relevant education or approved training,
- the person claiming child tax credit ceases to receive it, or
- 24th August 2006,

whichever occurs first.

These Regulations do not impose new costs on business.

£3.00

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