

2007 No. 2151

TAX CREDITS

The Child Tax Credit (Amendment) Regulations 2007

Made - - - - *25th July 2007*

Laid before Parliament *26th July 2007*

Coming into force - - *16th August 2007*

The Treasury, in exercise of the powers conferred by section 8(2) and (4) of the Tax Credits Act 2002(a), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Child Tax Credit (Amendment) Regulations 2007 and shall come into force on 16th August 2007.

The Child Tax Credit Regulations 2002

2. The Child Tax Credit Regulations 2002(b) shall be amended as follows.

3. In regulation 3 (circumstances in which a person is or is not responsible for a child or qualifying young person), in paragraph (1) –

(a) in Case A of Rule 4 omit the sentence beginning “This Case shall not apply”, and

(b) after Rule 4.1 insert –

“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(c) 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. In regulation 5 (maximum age and prescribed conditions for a qualifying young person) –

(a) in paragraph (3)(ab), after “training” insert “, is enrolled or has been accepted to undertake such training,”;

(b) in paragraph (3A), at the end insert “, or he enrolled or was accepted to undertake that course before he attained that age”; and

(c) in paragraph (5), omit “, and shall include” to the end of the paragraph.

(a) 2002 (c. 21).

(b) S.I. 2002/2007; relevant amending instruments are S.I. 2003/738, 2006/222, and 2006/766.

(c) S.I. 2006/223.

*Frank Roy
Alan Campbell*

25th July 2007

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

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

Regulation 3 updates the reference to the Child Benefit (General) Regulations and clarifies the circumstances in which a person is responsible for a child or qualifying young person in prescribed residential accommodation.

Regulation 4 extends the definition of qualifying young person. The effect of this is to expand the group of persons in respect of whom child tax credit can be paid to include two further groups of persons. The first is those who are enrolled or have been accepted to undertake approved training not provided by virtue of their employment or any office held by them. The second is those who commenced a relevant course of education or training after they became 19 provided they were enrolled or accepted on that course before they attained that age. This extension renders part of regulation 5(5) of the Regulations superfluous and so is omitted.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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