



Tax credits - coming to the United Kingdom

This factsheet tells you what tax credits are and what you need to know about them if you are coming to the United Kingdom (UK) from abroad. The UK is England, Scotland, Wales and Northern Ireland (but not the Channel Islands or the Isle of Man). There are two tax credits, Child Tax Credit and Working Tax Credit.

Child Tax Credit

Child Tax Credit is for people responsible for at least one child or young person. You don't have to be working to claim. Child Tax Credit helps to support:

- a child until 1 September after their 16th birthday
- a young person aged 16 to 20 in full-time non-advanced education or approved unwaged training
- a young person aged 16 to 17 who has registered with the Careers or Connexions Service (Training and Employment Agency in Northern Ireland) after leaving full-time non-advanced education.

Working Tax Credit

Working Tax Credit is for employed or self-employed people. There are extra amounts for working households where someone has a disability or the costs of qualifying childcare. If you are responsible for a child or young person you may be able to get Working Tax Credit if:

- you are aged 16 or over and
- work at least 16 hours a week.

If you don't have children you may be able to get Working Tax Credit if:

- you are aged 25 or over and work at least 30 hours a week
- you are aged 16 or over and work at least 16 hours a week and you qualify for a disability element of Working Tax Credit
- you or your partner are aged 50 or over and work at least 16 hours a week and are returning to work after claiming qualifying out-of-work benefits.

How much can I get?

How much tax credits you get depends on your annual income. For tax credit claims, your annual income is your income for a tax year (your joint income if you are a couple). A tax year runs from 6 April one year to 5 April the next.

Income includes any money you were paid from working outside the UK, or any profit from trading outside the UK. The amount needs to be worked out in British pounds, not the foreign currency. To convert the income, please use the annual average rate of exchange for the 12 months to 31 March in the tax year the income falls due. These exchange rates are on our website at www.hmrc.gov.uk/exrate/

Can I claim?

If you are aged 16 or over and live in the UK you may qualify for tax credits. There are rules that may affect your right to get one or both tax credits on:

- immigration control
- presence
- ordinarily resident and
- right to reside.

Please see page 2 onwards for a full explanation of these rules.

Some people may qualify for tax credits even if they don't live in the UK. Short absences abroad won't affect your right to tax credits.

continued >>>

Help

If you would like more help with tax credits or would like a claim pack sent to you:

- go to www.hmrc.gov.uk
- phone our Helpline on **0845 300 3900**
- textphone the Helpline (for people with hearing or speech difficulties) on **0845 300 3909**
- write to us at
Tax Credit Office
Preston
PR1 0SB
United Kingdom.

Or, if you live abroad and can't get through on the Helpline number please phone **+44 28 9053 8192**.

Our Helplines are open from 08.00 to 20.00, seven days a week (except Christmas Day, Boxing Day and New Year's Day).

When you contact us, please tell us:

- your full name
- your National Insurance number and
- a daytime phone number.

Interpretation service

We offer an interpretation service, 'thebigword' to help customers whose first language is not English. If you would like to use this service please tell us straight away when you contact us.

For more information on income for tax credit purposes:

- go to www.hmrc.gov.uk
- see the notes that come with the claim pack.

Getting advice

You can get help and advice from independent organisations, please see list on page 2. You can ask them to talk to us on your behalf, but we can't talk to anyone without your permission. If you do ask someone to act for you please:

- complete and return form TC689 *Authority for an intermediary to act on your behalf* available online at www.hmrc.gov.uk or
- write and tell us the name and address of the person or the address and contact details of the organisation.

Immigration control and tax credits

You may not be able to get tax credits if you are subject to immigration control.

You **are subject** to immigration control if:

- the Home Office says you have permission to stay in the UK (known as 'leave to enter or remain') but this permission is given to you on the grounds that you don't claim some benefits, tax credits or housing help paid by the UK government (known as 'recourse to public funds')
- you need permission to stay in the UK - again known as 'leave to enter or remain' - but you don't have it.

You **are not subject** to immigration control if:

- you are a UK national or national of another EEA country or Switzerland
- you have been given leave to enter the UK, without restriction on your access to public funds
- you have been given leave to stay in the UK
 - for a limited purpose (unless it's on the condition that you don't have recourse to public funds)
 - indefinitely (including those with discretionary or exceptional leave to stay or humanitarian protection)
- you have been given asylum or a right of abode in the UK.

If you are subject to immigration control

You may still be able to get both tax credits if:

- you are claiming as a couple and only one of you is subject to immigration control
- your funds from abroad have been temporarily disrupted (you can claim for a period of 42 days during a single period of limited leave)
- you are a sponsored immigrant under the Home Office rules and you have been here for more than five years, or sooner if your sponsor has died.

You may still be able to get Child Tax Credit if:

- you (or your partner) are legally working in the UK and are nationals of Algeria, Morocco, San Marino, Tunisia or Turkey or
- you made a claim for asylum before April 2000 and were receiving financial support through Income Support or income-based Jobseeker's Allowance.

You may still be able to get Working Tax Credit if:

- you are lawfully present in the UK and
- you are a national of Croatia, Turkey or the former Yugoslav Republic of Macedonia.

If you are not sure whether you are subject to immigration control, please contact us.

The European Economic Area, Switzerland and tax credits

If you are in the UK, another European Economic Area (EEA) country or Switzerland and:

- employed or self-employed and pay UK National Insurance contributions or
- get contribution-based Jobseeker's Allowance from the UK

you may still get Child Tax Credit even if your family live in another EEA country or Switzerland. To find out more go to www.dwp.gov.uk and look up the country you have left or are going to.

Independent organisations

Citizens Advice

- for England, Wales and Northern Ireland go to www.citizensadvice.org.uk or
- for Scotland go to www.cas.org.uk

Community Legal Advice in England and Wales:

- go to www.clsdirect.org.uk
- phone **0845 345 4345**.

Scottish Legal Aid Board in Scotland:

- go to www.slab.org.uk
- phone **0131 226 7061**.

The Legal Services Commission in Northern Ireland:

- go to www.nilsc.org.uk
- phone **0289 0408 888**.

Local offices of all these organisations are also listed:

- in the business section of The Phone Book
- in The Yellow Pages
- at the library.

The European Economic Area

The European Economic Area (EEA) is made up of the following countries:

Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, the Netherlands, Norway, Poland, Portugal, Republic of Ireland, Romania, Slovakia, Slovenia, Spain, Sweden, and the UK.

Presence, ordinarily resident and right to reside

To get Working Tax Credit you must be working. You must generally also be:

- present and
- ordinarily resident in the UK.

To get Child Tax Credit you must be responsible for a child and:

- be present
- be ordinarily resident and
- have a right to reside in the UK.

Presence

- Normally, you have to be physically present in the UK every day during the period of a tax credit award.
- There are rules, however, that allow tax credit awards to continue during short temporary absences.
- For more information please see our factsheet *Leaving the United Kingdom* (WTC/FS6).

Ordinarily resident

You are ordinarily resident if:

- you normally live in the UK (apart from temporary absences) and
- you have chosen to live and settle in the UK for the time being.

There are rules that allow an EEA national to be treated as being 'ordinarily resident' for Working Tax Credit, if they are taking up their right to work in the UK under EU rules.

Right to reside

You have a right to reside in the UK if you are:

- a UK national or have a right to reside in the Common Travel Area. This covers the UK, the Republic of Ireland, the Channel Islands and the Isle of Man
- an EEA or Swiss national:
 - employed in the UK or who is actively seeking work and has a reasonable chance of finding work. (Please see **special rules** on page 4)
 - who is self-employed in the UK
 - who has a permanent right of residence
 - who is self-sufficient (including students). But only if they have enough money to keep themselves above the level of Income Support
- a Non EEA national who has permission to enter or remain in the UK
- a member of the family of someone who has a right to reside. Family member means:
 - spouse or civil partner and descendants who are dependent on him/them or are under 21
 - dependent relatives of the claimant or civil partner in the ascending line or
 - for a student this means a spouse or civil partner and dependent children.

If none of these apply to you - you may not have a right to reside.

If your circumstances change and none of these apply to you anymore - you may lose your right to reside.

Ordinarily resident examples

Here are some examples to help show whether you are ordinarily resident. None of these examples on their own will usually show that a person is, or is not, ordinarily resident.

- You are here for a holiday - a likely sign that you are not ordinarily resident.
- You plan to leave the UK in the near future - this may show you have not settled here and are not ordinarily resident.
- Your partner and children have also come to live in the UK - this may show that you and your family plan to stay in the UK and so you are ordinarily resident.
- Your visit to the UK is part of a regular pattern of visits over a number of years or it is the start of such a pattern - this may show that you are ordinarily resident. The more frequent, and longer the visits, the more likely you are to be ordinarily resident.
- You have already lived here for three years or more - we would normally accept that you are ordinarily resident.

HM Revenue & Customs commitment

We aim to provide a high quality service with guidance that is simple, clear and accurate.

We will:

- be professional and helpful
- act with integrity and fairness and
- treat your affairs in strict confidence within the law.

We aim to handle your affairs promptly and accurately so that you receive or pay only the right amount due.

Putting things right

If you are not satisfied with our service, please let the person dealing with your affairs know what is wrong. We will work as quickly as possible to put things right and settle your complaint. If you are still unhappy, ask for your complaint to be referred to the Complaints Manager.

Special rules for nationals of **Estonia, Hungary, Latvia, Lithuania, Poland, Slovakia, Slovenia and the Czech Republic** who want to work or look for work in the UK.

To have a right to reside in the UK as an employed person, you will generally have had to register your employment with the Worker Registration Scheme (WRS).

You will only have a right to reside as a jobseeker if you have enough money to keep yourself above the level of Income Support, or you had been in registered employment continuously for more than 12 months before registering with Jobcentre Plus to actively seek work.

Special rules for nationals of **Bulgaria and Romania** who want to work or look for work in the UK.

To have a right to reside in the UK as an employed person you will generally need to have been given either:

- a registration certificate providing full access to the UK labour market or
- an accession worker card.

You will only have a right to reside as a jobseeker if:

- you have enough money to keep yourself above the level of Income Support or
- you have been in authorised employment continuously for 12 months or more before registering with Jobcentre Plus to actively seek work or
- you have been given a registration certificate, giving you full access to the UK labour market and you are registered with Jobcentre Plus and actively seeking work.

Who should make the claim for tax credits?

Your tax credits claim must be made either as a single person or as a couple. It is very important to get this right. If you are married, in a civil partnership, living together like you're married or in a civil partnership, this counts as a couple for tax credits.

Make a **joint claim** with your partner if you are living as a couple in the UK.

Make a **single claim** if you have:

- split up from your partner and you're separated under a court order
- decided to split up and you're not likely to get back together.

Make a **joint claim** with your partner if:

- your partner is away from home for a while, for example they might be working away or in hospital
- you and your partner have separated for a short time but you're going to get back together.

Make a **joint claim** with your partner and include the children's details on the claim if:

- you are responsible for a child or children who are living with your partner in another EEA country or Switzerland and
- you are either
 - working in the UK and paying UK National Insurance contributions or
 - receiving contribution-based Jobseeker's Allowance.

Make a **single claim**, if your partner lives in a country outside the EEA or Switzerland.

But make a **joint claim**, if your partner is only outside the EEA or Switzerland for a short amount of time, for example if they are:

- on holiday (for less than eight weeks) or
- away on a short business trip (for less than eight weeks).

Make a claim, including the child on the claim, if your child is:

- living in another EEA country or Switzerland and
- financially dependent on you (for example, the child is living with a relative or friend, but you are financially responsible for the child).

Worker Registration Scheme (WRS)

For more information please:

- go to www.ukba.homeoffice.gov.uk
- phone **0114 259 6262**
- write to
Customer Relations
Work Permits (UK)
Home Office
Level 5
Moorfoot
Sheffield S1 4PQ.

Registration certificate and the accession worker card

For more information please contact the UK Border Agency:

- go to www.ukba.homeoffice.gov.uk
- phone **0114 207 4074**.

Customers with particular needs

We offer a range of facilities for customers with particular needs, including:

- wheelchair access to nearly all HMRC Enquiry Centres
- help with filling in forms
- for people with hearing difficulties
 - RNID Typetalk
 - Induction loops.

We can also arrange additional support, such as:

- home visits, if you have limited mobility or caring responsibilities and cannot get to one of our Enquiry Centres
- services of an interpreter
- sign language interpretation
- leaflets in large print, Braille and audio.

For complete details please:

- go online at www.hmrc.gov.uk/enq or
- contact us. You will find us in The Phone Book under HM Revenue & Customs.

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

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