

# Tax credits – coming to the United Kingdom (UK)

This factsheet tells you what tax credits are and what you need to know about them if you are coming to the UK from abroad. The UK is England, Scotland, Wales and Northern Ireland (but not the Channel Islands and the Isle of Man). There are 2 tax credits – Child Tax Credit and Working Tax Credit.

## Child Tax Credit

Child Tax Credit is for people responsible for at least 1 child or young person.

You don't have to be working to claim. Child Tax Credit helps to support:

- a child until 31 August after their 16th birthday
- a young person aged 16, 17, 18 or 19 who is in full-time, non-advanced education at a school or college or somewhere other than a school or college if, before the child's 16th birthday, they received education elsewhere (in England, the non-advanced education can be provided by a learning provider)
- a young person aged 16 or 17 who is registered with a Careers Service, Ministry of Defence, Connexions or local authority support service (in Northern Ireland, the Department for Employment and Learning or an Education and Library Board) or any corresponding body in another member state after leaving full-time, non-advanced education or approved training

## Working Tax Credit

Working Tax Credit is for employed and self-employed people. There are extra amounts for the costs of qualifying childcare or working households where someone has a disability.

### You have children

If you're responsible for children you need to be aged at least 16, and work the following hours to get Working Tax Credit:

- if you're single, you need to do paid work of at least 16 hours a week
- if you're a couple, your joint paid working hours need to be at least 24 a week, with one of you working at least 16 hours a week
- if you're a couple and only one of you is working, that person will need to work at least 24 hours a week

If your joint working hours are less than 24 a week, you can still get Working Tax Credit if one of you:

- is aged 60 or over and working at least 16 hours a week
- is aged 16 or over and have a physical or mental disability that puts you at a disadvantage in getting a job, receive a qualifying disability benefit and work at least 16 hours per week
- works at least 16 hours a week, and the other is entitled to Carer's Allowance even if they don't get any payments because they receive other benefits instead
- works at least 16 hours a week, and the other is 'incapacitated', an in-patient in hospital, or in prison (serving a custodial sentence, or remanded in custody awaiting trial or sentence)

### You don't have children

If you're not responsible for children, you can get Working Tax Credit if you:

- are aged 16 and have a physical or mental disability that puts you at a disadvantage in getting a job
- receive a qualifying disability benefit and work at least 16 hours a week
- are aged at least 25 and work at least 30 hours a week
- are aged at least 60 and work at least 16 hours a week

## Help with tax credits

For more information, go to

[www.gov.uk](http://www.gov.uk)

If you want a claim pack or more advice about tax credits, you can:

- phone our helpline on **0345 300 3900**
- textphone our helpline (for people with hearing or speech difficulties) on **0345 300 3909**
- write to us at  
Tax Credit Office  
PRESTON  
PR1 4AT  
UNITED KINGDOM

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

For our opening hours, go to

[www.gov.uk/hmrc/contact](http://www.gov.uk/hmrc/contact)

When you get in touch with us please tell us:

- your full name
- your National Insurance number
- your daytime phone number

If English is not your first language you may use family, friends or a local support service to interpret for you. If this is not possible, we offer an interpretation service.

## 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 tell us straightaway when you contact us.

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## How much tax credits we can pay

The amount of tax credits you get depends on your annual income. For tax credits 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. For example, income from investments or property overseas and social security payments from overseas governments. The amount needs to be worked out in British pounds, not the foreign currency. To convert the income, please use the annual average exchange rate for the 12 months to 31 March in the tax year the income falls due. For more information, go to [www.hmrc.gov.uk/exrate](http://www.hmrc.gov.uk/exrate)

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## Who can claim

If you are aged 16 or over and live in the UK, you may qualify for tax credits. Your right to get one or both tax credits may be affected by rules on:

- immigration control
  - presence in the UK
  - whether you are ordinarily resident in the UK
  - right to reside in the UK
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## 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 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 have been refused permission to stay in the UK, but you have appealed against that decision, and your appeal hasn't been decided yet
- you have been given permission to stay in the UK, but on the condition that someone else, like a friend or relative, pays for your upkeep and provides you with somewhere to live

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

- are a national of the UK, another European Economic Area (EEA) country or Switzerland
- have been given leave to enter the UK, without restriction on your access to public funds
- have been given leave to stay in the UK
  - for a limited period (unless it's on the condition that you don't have recourse to public funds)
- have been given leave to stay in the UK
  - for a limited period
- have claimed asylum and been told by the Home Office that you can stay in the UK as a refugee

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

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
  - a sponsored immigrant under the Home Office rules and you have been here for at least 5 years, or your sponsor has died

## Getting advice

You can get help and advice from independent organisations. 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:

- complete and return form TC689 'Authority for an intermediary to act on your behalf' available online at [www.hmrc.gov.uk/forms/tc689.pdf](http://www.hmrc.gov.uk/forms/tc689.pdf)
- write and tell us the name and address of the person or the address and contact details of the organisation

## Independent organisations

Citizens Advice:

- for England, Wales and Northern Ireland go to [www.citizensadvice.org.uk](http://www.citizensadvice.org.uk)
- for Scotland go to [www.cas.org.uk](http://www.cas.org.uk)

Civil Legal Advice in England and Wales:

- go to [www.gov.uk/civil-legal-advice](http://www.gov.uk/civil-legal-advice)
- phone **0345 345 4345**

Scottish Legal Aid Board in Scotland:

- go to [www.slab.org.uk](http://www.slab.org.uk)
- phone **0131 226 7061**

The Legal Services Commission in Northern Ireland:

- go to [www.nilsc.org.uk](http://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 any library

## The European Economic Area

The European Economic Area (EEA) is made up of the following countries: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Italy, Ireland, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, the Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and the UK.

- **Child Tax Credit** if you:
  - (or your partner) are lawfully working in the UK and are nationals of Algeria, Morocco, San Marino, Tunisia or Turkey
  - claimed asylum before April 2000 and were getting financial support for your children through Income Support or income-based Jobseeker's Allowance
- **Working Tax Credit** if you are:
  - lawfully present in the UK
  - a national of Turkey or the former Yugoslav Republic of Macedonia

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## The European Economic Area, Switzerland and tax credits

If you are in the UK, another EEA country or Switzerland and you are:

- employed or self-employed and paying UK National Insurance contributions
- getting a taxable social security benefit, see opposite

you may still get Child Tax Credit even if your family live in another EEA country

or Switzerland. For more information, go to [www.hmrc.gov.uk/taxcreditsfamilyabroad](http://www.hmrc.gov.uk/taxcreditsfamilyabroad)

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## Presence, living in the UK for 3 months, 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 in the UK
- be ordinarily resident in the UK
- have a right to reside in the UK
- if you arrive in the UK and are not working, you will have to have been living in the UK for at least 3 months

### Presence

Normally, you have to be physically present in the UK every day during the period of a tax credits award.

There are rules, however, that allow tax credits awards to continue during short temporary absences.

For more information, see our factsheet WTC/FS6, 'Leaving the United Kingdom'.

### Living in the UK for 3 months

If you have entered the UK on or after 1 July 2014 and you are not working you will need to live in the UK for 3 months before you can claim Child Tax Credit.

This rule does not apply if you:

- are a family member who works or is self-employed
- were working in the UK (or are a family member of such a person), but you were made redundant and you are registered as a jobseeker with the relevant employment office
  - were made redundant and you have started a vocational training course
  - are temporarily unable to work as a result of illness or accident
- are a Croatian national who has an accession worker authorisation document (or a family member of such a person) – read 'Special rules for nationals of Croatia who want to work in the UK' on page 5
- are normally ordinarily resident in the UK and receiving Child Tax Credit and return to the UK after a temporary absence of less than 52 weeks, please read 'Ordinary resident examples' in the right hand column on page 4
- were ordinarily resident in the UK for a continuous period of 3 months immediately before you left and return to the UK after a temporary absence of less than 52 weeks
- you paid Class 1 or Class 2 National Insurance contributions whilst working abroad – and paid these within 3 months of returning

## Taxable social security benefits

- Contribution-based Jobseeker's Allowance
- Incapacity Benefit
- State Pension
- Widow's Benefit/Bereavement Benefit
- Industrial Injuries Disablement Benefit
- Contribution-based Employment and Support Allowance
- Severe Disablement Allowance

### Living in the UK

If you recently arrived in the UK but had to go abroad for a short period of time, we will make a judgement on whether you ceased to be living in the UK during this absence. A common sense approach will be applied to the normal everyday meaning of 'living in' and all the facts and circumstances of your case will be looked at, including the reason you left and the length of time you were absent from the UK.

- a non-EEA national who is working or self-employed in the UK and is not restricted from receiving Child Tax Credit because of your immigration status (or are a family member of such a person)
- are a refugee (under defined circumstances)
- are a person who has been granted
  - discretionary leave to enter or remain in the UK with recourse to public funds
  - leave to remain pending an application for leave to remain as a victim of domestic violence
  - leave to remain under the Displaced Persons (Temporary Protection) Regulations
  - humanitarian protection

## Right to reside

You may 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 who:
  - is in work that is genuine and effective - if you can prove you have or will be earning £153 a week or more, you'll automatically be considered to be in genuine and effective work - if you can't, you'll be asked to prove that the work is genuine and effective
  - a jobseeker, seeking employment and have a genuine chance of being employed, after 6 months only those who have a job offer or compelling evidence that they have a genuine chance of finding work will be able to continue claiming Child Tax Credit as a jobseeker, and then only for a short period
  - has a permanent right of residence
  - is self-sufficient, but only if you have enough money to stay above the level of Income Support and have comprehensive sickness insurance for yourself and any family members in the UK
  - a student, but only if you have enough money to stay above the level of Income Support and have comprehensive sickness insurance.
- a non-EEA national who has permission to enter or remain in the UK
- a family member of someone who has a right to reside, this means:
  - spouse or civil partner and descendants who are dependent on them or are under 21
  - dependent relatives of the claimant or civil partner in the ascending line
  - for students, 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 any more, you may lose your right to reside.

## Ordinarily resident examples

Here are some examples to help show whether you are ordinarily resident in the UK. 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 3 years or more - we would normally accept that you are ordinarily resident

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## Special rules for nationals of Croatia who want to work in the UK

If you want the right to reside in the UK as an employed person you'll need an accession worker authorisation document before you start work. The document can be:

- a passport or other travel document (a document designed to serve the same purpose as a passport) endorsed before 1st July 2013 to show that the holder has leave to enter or remain in the United Kingdom under the Immigration Act 1971, subject to a condition restricting his employment in the United Kingdom to a particular employer or category of employment
  - this shall cease to be a valid accession worker authorisation document at the end of the period for which leave to enter or remain was given
  - the document holder ceases working for the employer, or in the employment, specified in the document for a period of time that exceeds 30 days in total
- a worker authorisation registration certificate issued in accordance with the 'Accession of Croatia (Immigration and Worker Authorisation) Regulations 2013' and endorsed with a condition restricting the holders employment to a particular employer and authorised category of employment. But this shall cease to be a valid accession worker authorisation document
  - at the end of any time limit placed on the validity of the document
  - when the document holder ceases working for the employer, or in the authorised category of employment, specified in the document for a period of time that exceeds 30 days in total
  - when the document is revoked

There are a number of exceptions to this rule. If you are unsure whether this rule applies to you, please tell us about your circumstances so that we can decide.

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## 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.

You must claim as a couple if you are married or in a civil partnership unless you are separated under a court order or your separation is likely to be permanent.

You must also claim as a couple if you are living with someone as if you are married or in a civil partnership.

You should still make a joint claim as a couple even if you are living apart temporarily, for example, one of you is working away.

If you do not have a partner you should make a single claim based on your individual circumstances.

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
- you are either
  - working in the UK and paying UK National Insurance contributions
  - getting any of the taxable social security benefits shown on page 3

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 (less than 8 weeks). For example, if they are on holiday or away on a short business trip.

Make a claim, including any children on the claim, if they are:

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

## Work permits and the accession worker card

For more information:

- go to [www.ukba.homeoffice.gov.uk](http://www.ukba.homeoffice.gov.uk)
- phone **0114 207 4074**
- write to  
Customer Contact Centre  
UK Border Agency  
PO Box 3468  
SHEFFIELD  
S3 8WA  
UNITED KINGDOM

## Complaints

For more information about complaints procedures, go to [www.hmrc.gov.uk/complaint](http://www.hmrc.gov.uk/complaint)

## Your rights and obligations

'Your Charter' explains what you can expect from us and what we expect from you. For more information, go to [www.gov.uk/hmrc/your-charter](http://www.gov.uk/hmrc/your-charter)

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We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.

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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