
STATUTORY INSTRUMENTS

2022 No. 346

**SOCIAL SECURITY
TAX CREDITS**

**The Child Benefit and Tax Credits
(Amendment) Regulations 2022**

<i>Made</i>	- - - -	<i>at 1.50 p.m. on 21st March 2022</i>
<i>Laid before Parliament</i>		<i>at 4.30 p.m. on 21st March 2022</i>
<i>Coming into force</i>	- -	<i>22nd March 2022</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 146(3) and 175(1) and (3) of the Social Security Contributions and Benefits Act 1992(1), sections 142(3) and 171(1), (3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2), now exercisable by them(3), and sections 7(8) and (9), and 65(1), (7) and (9) of the Tax Credits Act 2002(4).

Citation and commencement

1. These Regulations may be cited as the Child Benefit and Tax Credits (Amendment) Regulations 2022 and come into force on 22nd March 2022.

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- (1) 1992 c. 4. Section 146(3) was substituted by section 56(1) of the Tax Credit Act 2002 (c. 21) (“the 2002 Act”) and subsequently amended by paragraph 13(3)(a) and (b) of Schedule 1(1) to the Child Benefit Act 2005 (c. 6). Section 175(1) was amended by paragraph 29(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2). Section 147(1) of the Social Security Contributions and Benefits Act 1992 defines “prescribed” as meaning “prescribed by regulations”.
- (2) 1992 c. 7. Section 142(3) was substituted by section 56(2) of the 2002 Act and subsequently amended by paragraph 39(3)(b) of Schedule 1(2) to the Child Benefit Act 2005 (c. 6). Section 143 defines “prescribed” as meaning “prescribed by regulations”. Section 171(1) was amended by paragraph 5 of Schedule 4 to the 2002 Act.
- (3) The functions of the Secretary of State under section 146(3) of the Social Security Contributions and Benefits Act 1992 were transferred to the Treasury by section 49(1)(b) of the 2002 Act. The functions of the Department for Social Development to which the functions of the Department of Health and Social Services were transferred by the Department (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481) and which was renamed as the Department for Communities by section 1 of the Departments Act (Northern Ireland) 2016 (c. 5) under section 142(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 were transferred to the Treasury by section 49(2)(b) of the 2002 Act.
- (4) 2002 c. 21. Part 1 (but not Schedule 1 or 3 to that Part) has been repealed by section 147 of and Part 1 of Schedule 14 to the Welfare Reform Act 2012 (c. 5) with effect from 1st February 2019, as appointed by Article 2 of S.I. 2019/167, subject to savings provided by article 3 of that instrument.

Amendment of the Child Benefit (General) Regulations 2006

2.—(1) The Child Benefit (General) Regulations 2006⁽⁵⁾ are amended as follows.

(2) In regulation 23 (circumstances in which person treated as not being in Great Britain) at paragraph (6)⁽⁶⁾—

- (a) for the “.” at the end of sub-paragraph (r) substitute “;”; and
- (b) after sub-paragraph (r) insert—

“(s) left Ukraine in connection with the Russian invasion which took place on 24th February 2022, providing that person was residing in Ukraine immediately before 1st January 2022.”.

(3) In regulation 27 (circumstances in which a person treated as not being in Northern Ireland) at paragraph (5)⁽⁷⁾—

- (a) for the “.” at the end of sub-paragraph (r) substitute “;”; and
- (b) after sub-paragraph (r) insert—

“(s) left Ukraine in connection with the Russian invasion which took place on 24th February 2022, providing that person was residing in Ukraine immediately before 1st January 2022.”.

Amendment of the Tax Credits (Definition and Calculation of income) Regulations 2002

3.—(1) The Tax Credits (Definition and Calculation of Income) Regulations 2002⁽⁸⁾ are amended as follows.

(2) In regulation 19 (general disregards in the calculation of income) in Table 6 (sums disregarded in the calculation of income) after item 42, insert—

“**43.** Any payment made in accordance with the terms of the Homes for Ukraine Scheme to a person who has been approved under that scheme to provide accommodation to persons who are eligible under that scheme.

In this item, “Homes for Ukraine Scheme” means the scheme established by the Department for Levelling Up, Housing and Communities on 18th March 2022⁽⁹⁾.”.

Michael Tomlinson

Gareth Johnson

Two of the Lords Commissioners of Her

Majesty’s Treasury

At 1.50 p.m. on 21st March 2022

(5) [S.I. 2006/223](#); relevant amending instruments are [S.I. 2014/1511](#), [2018/788](#), [2020/1309](#) and [2021/1039](#).

(6) Paragraph (6) of regulation 23 was inserted by [S.I. 2014/1511](#). Sub-paragraph (n) was inserted by [S.I. 2018/788](#); sub-paragraph (o) was inserted by [S.I. 2020/1309](#) and sub-paragraphs (p) to (r) were inserted by [2021/1039](#).

(7) Paragraph (5) of regulation 27 was inserted by [S.I. 2014/1511](#). Sub-paragraph (n) was inserted by [S.I. 2018/788](#); sub-paragraph (o) was inserted by [S.I. 2020/1309](#) and sub-paragraph (p) to (r) were inserted by [S.I. 2021/1309](#).

(8) [S.I. 2002/2006](#). Regulation 19 was amended by [S.I. 2003/732](#), [2003/762](#), [2003/2815](#), [2004/762](#), [2004/1748](#), [2006/766](#), [2009/697](#), [2009/2887](#), [2010/751](#), [2010/2914](#), [2011/721](#), [2013/235](#), [2013/591](#), [2014/513](#), [2015/643](#), [2016/360](#), [2016/978](#), [2018/365](#), [2018/378](#), [2019/364](#), [2020/297](#), [2020/534](#), [2020/941](#), [2020/1515](#), [2021/495](#), [2021/810](#) and [2021/1286](#) (which inserted entry 42); there are other amending instruments but none is relevant.

(9) Details of this scheme have been published on www.homesforukraine.campaign.gov.uk. Paper copies of all relevant documentation relating to the scheme are available for inspection at: Her Majesty’s Revenue and Customs at 14 Westfield Avenue, Stratford, London E20 1HZ.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend child benefit and tax credits legislation.

Regulation 1 provides for citation and commencement.

Regulation 2 amends regulations 23 and 27 of the Child Benefit (General) Regulations 2006 (S.I. 2006/223) (“the principal Regulations”). Regulation 23 of the principal Regulations sets out the circumstances in which a person is treated as not being in Great Britain for the purposes of entitlement to child benefit. In particular paragraph (5) sets out a 3-month residence requirement with paragraph (6) providing for exceptions to this requirement. Regulation 2(2) of these Regulations amends paragraph (6) of regulation 23 of the principal Regulations to include an exception to that requirement for any person in Great Britain who left Ukraine in connection with the Russian invasion which took place on 24th February 2022, providing that person was residing in Ukraine immediately before 1st January 2022. Regulation 27 of the principal Regulations makes identical provision in respect of Northern Ireland. Paragraph (4) sets out the 3-month residence requirement, with paragraph (5) providing for exceptions to this requirement. Regulations 2(3) of these Regulations amends paragraph (5) of regulations 27 of the principal Regulations to include an identical exception in relation to Northern Ireland.

Regulation 3 amends Table 6 in regulation 19 of the Tax Credits (Definition and Calculation of Income) Regulations 2002 (S.I. 2002/2006) by inserting new entry 43. That entry provides that payments made under the Homes for Ukraine Scheme are to be disregarded in calculating income for the purposes of tax credits.

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