

Regulation 7 of this Statutory Instrument corrects an error in S.I. 2002/2173 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2022 No. 555

SOCIAL SECURITY TAX CREDITS

The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022

Made - - - - *18th May 2022*

Laid before Parliament *19th May 2022*

Coming into force - - *9th June 2022*

The Treasury, in exercise of the powers conferred by sections 142(2), 147(1) and 175 of the Social Security Contributions and Benefits Act 1992(1), sections 138(2) and 143(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2), and sections 10(2), 12(3) and (4), 65(1) and (7) and 67 of the Tax Credits Act 2002(3), make regulations 1, 4, 5, 7 and 8 and the Commissioners for Her Majesty's Revenue and Customs in exercise of the powers conferred by sections 21(1), 22(2) and (3), 79(2A) and (4) and 84 of the Social Security Act 1998(4), articles 2, 21(1), 22(2) and (3) and 74(2A) of the Social Security (Northern Ireland) Order 1998(5), section 5(1)(i), (2)(a) and (g) of the Social Security Administration Act 1992(6), section 5(1)(j), (2)(a) and (g) of the Social Security Administration (Northern Ireland) Act 1992(7) sections 4(1)(b), 6, 65(2) and (7) and section 67 of the Tax Credits Act 2002 make regulations 1, 2, 3 and 6.

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- (1) 1992 c. 4. The powers of the Secretary of State under section 142 were transferred to the Treasury by section 49(1)(b) of the Tax Credits Act 2002 (c. 21). Section 142 was substituted by section 1(2) of the Child Benefit Act 2005 (c. 6). Section 147 is cited for the definition of "prescribed" which means "prescribed by regulations". 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).
- (2) 1992 c. 7. Section 138 was substituted by section 2(2) of the Child Benefit Act 2005 (c. 6). Section 143 is cited for the definition of "prescribed" which means "prescribed by regulations".
- (3) 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 Part 1 (but not Schedule 1 or 3 to that Part) has been repealed by section 147 of and Part 1 of Schedule 14 to the Welfare Reform Act 2012 (c. 5) with effect from 1st February 2019, as appointed by Article 2 of S.I.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. Section 67 is cited for the definition of "prescribed" which means "prescribed by regulations".
- (4) 1998 c. 14. The powers of the Secretary of State under this Act, so far as relating to child benefit and guardian's allowance, were transferred to the Commissioners of Inland Revenue by section 50(1) and 2(e) of the Tax Credits Act 2002 (c. 21). By section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11), the powers and functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs. Section 84 is cited for the definition of "prescribe" which means "prescribe by regulations".
- (5) 1998/1506. The powers of the Department for Social Development under this Order, so far as relating to child benefit and guardian's allowance, were transferred to the Commissioners of Inland Revenue by section 50(1) and (2)(f) of the Tax Credits Act 2002 (c. 21). By section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11), the powers and functions of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs.
- (6) 1992 c. 5, to which there are amendments not relevant to these Regulations.
- (7) 1992 c. 8, to which there are amendment not relevant to these Regulations.

Citation and commencement

1. These Regulations may be cited as the Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022 and will come into force on 9th June 2022.

Amendment of the Child Benefit and Guardian’s Allowance (Decisions and Appeals) Regulations 2003

2.—(1) The Child Benefit and Guardian’s Allowance (Decisions and Appeals) Regulations 2003 are amended as follows⁽⁸⁾.

(2) In regulation 18 (suspension in prescribed cases), at paragraph (2)—

(a) for the “.” at the end of sub-paragraph (e) substitute “;”; and

(b) after sub-paragraph (e) insert—

“(f) no details of a bank account or other account have been provided by a person who is in receipt of the benefit or allowance by means other than a direct credit transfer and that person has been requested by the Board under regulation 23 of the Child Benefit and Guardian’s Allowance (Administration) Regulations 2003⁽⁹⁾ to provide details of an account into which the benefit or allowance can be paid.”.

(3) In regulation 19 (provision of information or evidence), at paragraph (1)—

(a) for the “.” at the end of sub-paragraph (b) substitute “; or”; and

(b) after sub-paragraph (b) insert—

“(c) suspended under regulation 18.”.

Amendment of the Child Benefit and Guardian’s Allowance (Administration) Regulations 2003

3.—(1) The Child Benefit and Guardian’s Allowance (Administration) Regulations 2003⁽¹⁰⁾ are amended as follows.

(2) In regulation 23 (Information to be given and changes to be notified), after paragraph (3), insert—

“(3A) Where a person is in receipt of a benefit or allowance by means other than a direct credit transfer, in accordance with regulation 17, that person must, if required, within such time as the Board may determine, provide details of a bank or other account to which payment can be made.”.

Amendment of the Child Benefit (General) Regulations 2006

4.—(1) The Child Benefit (General) Regulations 2006⁽¹¹⁾ are amended as follows.

(2) In regulation 7 (Qualifying young person: terminal dates)—

(a) in paragraph (2)—

(i) for all the text before “Case 1” substitute—

“(2) The condition is that the period found in accordance with Cases 1 and 2 has not expired in that person’s case”, and

⁽⁸⁾ S.I. 2003/916. Regulation 18 was amended by paragraph 220 S.I. 2008/2683.

⁽⁹⁾ S.I. 2003/492.

⁽¹⁰⁾ S.I. 2003/492, to which there are amendments not relevant to these Regulations.

⁽¹¹⁾ S.I. 2006/223, amended by S.I. 2021/630. There are other amending instruments but none are relevant.

- (ii) omit the text from “Case 3” to “that person attains that age.”; and
- (b) omit paragraph (4).

Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

5.—(1) The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(12) are amended as follows.

(2) In regulation 4 (Entitlement to basic element of Working Tax Credit: qualifying remunerative work) at paragraph (1A)—

- (a) omit sub-paragraph (c);
- (b) omit sub-paragraph (da).

(3) Omit regulation 7D(3) (Ceasing to undertake work or working for less than 16, 24 or 30 hours per week).

(4) Omit regulation 7E (Alteration in hours worked due to coronavirus).

(5) In regulation 10 (30 hour element)—

- (a) in paragraph (1), omit the words “, except where paragraph (4) applies”, and
- (b) omit paragraphs (4) and (5).

(6) In regulation 14 (Child care element)—

- (a) in paragraph (1A)(d), for “Article 5(3)(d) of the Tax Credits (Approval of Child Care Providers)(Wales) Scheme 2007” substitute, “Article 5(2)(d) of The Approval of Home Childcare Providers (Wales) Scheme 2021(13)”;
- (b) in paragraph (1B)(c), in the definition of “foster parent”—
 - (i) in the definition for England in sub-paragraph (i), for “the Fostering Services Regulations 2002” substitute “the Care Planning, Placement and Case Review (England) Regulations 2010(14)”;
 - (ii) in the definition for Wales in sub-paragraph (ii) for “the Fostering Service (Wales) Regulations 2003”, substitute “the Care Planning, Placement and Case Review (Wales) Regulations 2015(15)”;
- (c) in paragraph (2)(f)(vii), omit the words “the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007 or”, and
- (d) in paragraph (2D)(b), omit the words “the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007 or”.

Amendment of the Tax Credits (Claims and Notifications) Regulations 2002

6.—(1) The Tax Credits (Claims and Notifications) Regulations 2002(16) are amended as follows.

(12) [S.I. 2002/2005](#). Regulation 4(1A)(da) was inserted by [S.I. 2012/848](#). Regulation 4(4)(c) was inserted by [S.I. 2020/534](#) and amended by [S.I. 2020/1515](#). Regulation 7D(3) was inserted by [S.I. 2020/534](#). Regulation 7E was inserted by [S.I. 2020/534](#). Regulation 10(1) was amended by [S.I. 2020/534](#). Regulation 14(1A)(d) was inserted by [S.I. 2007/824](#) and amended by [S.I. 2009/2887](#). Regulation 14(1B)(c) was inserted by [S.I. 2009/2887](#).

(13) The Approval of Home Childcare Providers (Wales) Scheme 2021 was established under section 60 of the Government of Wales Act 2006 (c. 32).

(14) [S.I. 2010/959](#)

(15) [S.I. 2015/1818](#).

(16) [S.I. 2002/2014](#). The definitions of “Coronavirus Job Retention Scheme” and “critical worker” were inserted into regulation 2 by [S.I. 2020/534](#). Regulation 11(3)(d) was inserted by [S.I. 2015/669](#). Regulation 21(4) was inserted by [S.I. 2020/534](#).

(2) In regulation 2 (interpretation) omit the definitions of “Coronavirus Job Retention Scheme” and “critical worker”.

(3) In regulation 11 (circumstances in which claims to be treated as – notices containing provision under section 17(2)(a), 4(a) or 6(a) of the Act) in paragraph (3)—

- (a) at the end of sub-paragraph (b) insert “or”;
- (b) at the end of sub-paragraph (c) for “; or” substitute “.”, and
- (c) omit sub-paragraph (d).

(4) In regulation 21 (increases of maximum rate of entitlement to a tax credit as a result of changes of circumstances to be dependent on notification), omit paragraph (4).

(5) Omit regulation 21A (Coronavirus – date of notification – cases where change of circumstances which may decrease the rate at which a person is, or persons are, entitled to tax credit or mean entitlement to that tax credit ceases).

(6) In regulation 25 (Date of notification – cases where change of circumstances which may increase the maximum rate), omit paragraph (4).

(7) Omit regulation 25A (Coronavirus – date of notification – cases where change of circumstances may increase the maximum rate).

(8) In regulation 26 (Date of notification – disability element and severe disability element of working tax credit) omit paragraph (4).

(9) In regulation 26A (Date of notification – disability element where child is disabled or severely disabled), omit paragraph (5).

(10) Omit regulation 26B (Coronavirus – date of notification of disability).

Amendments of the Tax Credits (Payments by the Commissioners) Regulations 2002

7.—(1) The Tax Credits (Payments by the Commissioners) Regulations 2002(17) are amended as follows.

(2) In regulation 3 in paragraph (5)(a), for “nineteen” substitute “twenty”.

Revocation

8. The Child Benefit (General) (Coronavirus) (Amendment) Regulations 2021(18) are revoked.

18th May 2022

18th May 2022

Michael Tomlinson
Rebecca Harris
Two of the Lords Commissioners of Her
Majesty’s Treasury
Justin Holliday
Myrtle Lloyd
Two of the Commissioners for Her Majesty’s
Revenue and Customs

(17) S.I. 2002/2173. Regulation 3 was amended by S.I. 2003/723; 2004/1241; 2005/2200 and 2005/2919. Regulation 21A was inserted by S.I. 2020/534. Regulation 25(4) was inserted by S.I. 2020/534. Regulation 25A was inserted by S.I. 2020/534. Regulation 26(4) was inserted by S.I. 2020/534. Regulation 26A was inserted by S.I. 2004/762 and amended by S.I. 2009/697, 2012/848, 2013/388, 2013/591, 2015/669, 2020/297 and 2020/534.

(18) S.I. 2021/630.

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 18 and 19 of the Child Benefit and Guardian's Allowance (Decisions and Appeals) Regulations 2003 (S.I. 2003/916) ("Decisions and Appeals Regulations") by inserting a provision mandating notification of bank or other account details for claimants who receive payment by way of payment voucher where the Commissioners determine that payment should be made by direct credit transfer rather than continuing to be made by other means. Regulation 18 of the Decisions and Appeals Regulations sets out the circumstances in which Her Majesty's Revenue and Customs may suspend payment of child benefit of guardian's allowance. Regulation 2(2)(b) of these Regulations inserts new sub-paragraph (f) into paragraph (2) of regulation 18 to permit suspension of payment where bank or other account details have been requested from persons who receive payment by means other than direct credit transfer and have not been provided. Regulation 2(3) of these Regulations makes a consequential amendment.

Regulation 3 amends regulation 23 of the Child Benefit and Guardian's Allowance (Administration) Regulations 2003 by inserting a requirement for a person who is in receipt of payment by way of payment voucher that a person must furnish such information and evidence as the Board may require in connection with the payment of a benefit or allowance where the Commissioners determine that the payment method should be made by direct credit transfer rather than continuing to be made by other means. The provision inserted provides that where a person is in receipt of a benefit or allowance by means other than a direct credit transfer, that person must, if required, provide details of a bank or other account to which payment can be made.

Regulation 4 amends the Child Benefit (General) Regulations 2006 (S.I. 2006/223) by removing the amendments made by the Child Benefit (General) (Coronavirus) (Amendment) Regulations 2021 (S.I. 2021/630) which were made to ensure that where children were unable to take their exams in the summer of 2021 due to coronavirus, parents and guardians were able to continue receiving child benefit.

Regulation 5 amends the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 ("Entitlement and Maximum Rate Regulations") (S.I. 2002/2005). Regulation 4(2) of these Regulations revokes regulations 7D(3) and 7E, and amends regulation 10 of the Entitlement and Maximum Rate Regulations. Regulation 5(6) of these Regulations makes consequential amendments further to the introduction of the Approval of Home Childcare Providers (Wales) Scheme 2021 and the phasing out of the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007.

Regulation 6 revokes a number of provisions in the Tax Credits (Claims and Notifications) Regulations 2002 ("Claims Regulations") (2002/2014) the majority of which were introduced in connection with coronavirus. Regulation 2 of the Claims Regulations is amended to remove references to "Coronavirus Job Retention Scheme" and "critical worker". Regulation 11 is amended to remove the provision in paragraph (3) which provides that the notice issued under section 17 is to be treated as a new claim for persons who do not renew their claim on time and who do not have an explanation which HMRC deem to be sufficient for the late claim. This amendment is related to the introduction of universal credit. Regulations 21, 25 and 26, which set the time for giving notification of changes of circumstances, are amended to remove references to critical workers. Regulations 21A, 25A and 26B, which set the time within which critical workers must notify changes of circumstances are revoked. Regulation 26A, which refers to date of notification where a child is disabled or severely

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disabled, is amended to remove paragraph (5) which applied to claimants who were critical workers until the date on which the Coronavirus Job Retention Scheme ended.

Regulation 7 amends regulation 3 of the Tax Credits (Payments by the Commissioners) Regulations 2002 (S.I. 2002/2173) by amending the age requirement in order for a young person to be a “qualifying young person” for the purposes of paragraph (5) from nineteen to twenty. This corrects an oversight.

Regulation 8 revokes the Child Benefit (General) (Coronavirus) (Amendment) Regulations 2021 following the amendments made by regulation 4 of these Regulations to regulation 7 of the Child Benefit (General) Regulations 2003.

A full impact statement has not been produced because no impact on the private, voluntary or public sector is foreseen.