
STATUTORY INSTRUMENTS

2002 No. 2007

The Child Tax Credit Regulations 2002

[^{F1}Individual element: exceptions to the restriction on numbers

[^{F1}Continuation of certain exceptions

- 14.—**(1) This regulation applies in relation to A if—
- (a) no other exception applies in relation to A under these Regulations;
 - (b) the claimant, or at least one of the joint claimants, is A's step-parent (and, in this Regulation, "C" means the claimant or a joint claimant who is A's step-parent); and
 - (c) paragraph (2), (4) or (5) applies.
- (2) This paragraph applies if—
- (a) C has previously been entitled to child tax credit jointly with a parent of A;
 - (b) immediately before that joint entitlement ceased, an exception applied under regulation 9(1) ^{F2}... in relation to A;
 - (c) since that joint entitlement ceased, C has continuously been entitled to child tax credit (whether or not jointly with another person); and
 - (d) where the criterion in sub-paragraph (b) is met by virtue of ^{F3}... regulation 10, the condition in paragraph (3) is met.
- (3) The condition in this paragraph is that—
- (a) the claimant, or either or both of the joint claimants, is or are responsible for one or more other children or qualifying young persons born as a result of the same pregnancy as A; and
 - (b) A is not the first in the order of those children as determined in accordance with regulation 9.

Where a corresponding exception previously applied for the purposes of another benefit

- (4) This paragraph applies if—
- (a) within the 6 months immediately preceding the day on which a relevant CTC entitlement began—
 - (i) C was entitled to an award of universal credit as a member of a couple jointly with a parent of A; or
 - (ii) C and a parent of A were a couple and either of them was entitled to an award of income support or old style JSA;
 - (b) immediately before the entitlement mentioned in sub-paragraph (a)(i) or (ii) ceased, the amount of that entitlement included an amount in respect of A by virtue of any exception corresponding, for the purposes of that entitlement, to an exception under regulation 9(1) ^{F4}... in relation to A;
 - (c) C has continuously been entitled to child tax credit (whether or not jointly with another person) since the relevant CTC entitlement mentioned in sub-paragraph (a); and

- (d) where the criterion in sub-paragraph (b) is met by virtue of^{F5}... regulation 10, the condition in paragraph (3) is met.
- (5) This paragraph applies if—
- (a) within the 6 months immediately preceding the day on which a relevant CTC entitlement began—
- (i) C was entitled to an award of universal credit (whether or not as a member of a couple jointly with another person); or
- (ii) C was entitled to an award of income support or old style JSA (whether or not C was in a couple with another person);
- (b) immediately before the entitlement mentioned in sub-paragraph (a)(i) or (ii) ceased, the amount of that entitlement included an amount in respect of A by virtue of any exception corresponding, for the purposes of that entitlement, to the exception that, under regulation 9(1), applies where this regulation applies;
- (c) C has continuously been entitled to child tax credit (whether or not jointly with another person) since the relevant CTC entitlement mentioned in sub-paragraph (a); and
- (d) where the criterion in sub-paragraph (b) is met by virtue of [^{F6}regulation 10], the condition in paragraph (3) is met.

Interpretation

- (6) In this regulation—
- “couple” has the same meaning as in Part 1 of the Welfare Reform Act 2012; and
- “relevant CTC entitlement” means an entitlement of C (whether or not jointly with another person) to child tax credit.
- (7) For the purposes of this regulation, an entitlement of C to child tax credit is to be regarded as continuous despite any interruption of less than 6 months in such an entitlement.]

Textual Amendments

- F1** Regs. 9-14 inserted (6.4.2017) by [The Child Tax Credit \(Amendment\) Regulations 2017 \(S.I. 2017/387\)](#), regs. 1, **5**
- F2** Words in reg. 14(2)(b) omitted (28.11.2018) by virtue of [The Child Tax Credit \(Amendment\) Regulations 2018 \(S.I. 2018/1130\)](#), regs. 1, **5(a)**
- F3** Words in reg. 14(2)(d) omitted (21.3.2019) by virtue of [The Tax Credits, Child Benefit and Childcare Payments \(Miscellaneous Amendments\) Regulations 2019 \(S.I. 2019/364\)](#), regs. 1, **4(3)(a)**
- F4** Words in reg. 14(4)(b) omitted (28.11.2018) by virtue of [The Child Tax Credit \(Amendment\) Regulations 2018 \(S.I. 2018/1130\)](#), regs. 1, **5(b)**
- F5** Words in reg. 14(4)(d) omitted (21.3.2019) by virtue of [The Tax Credits, Child Benefit and Childcare Payments \(Miscellaneous Amendments\) Regulations 2019 \(S.I. 2019/364\)](#), regs. 1, **4(3)(b)**
- F6** Words in reg. 14(5)(d) substituted (21.3.2019) by [The Tax Credits, Child Benefit and Childcare Payments \(Miscellaneous Amendments\) Regulations 2019 \(S.I. 2019/364\)](#), regs. 1, **4(3)(c)**

Modifications etc. (not altering text)

- C1** Reg. 14(3)(a) modified (6.4.2017) by [S.I. 2003/742](#), **reg. 25E** (as inserted by [The Child Tax Credit \(Amendment\) Regulations 2017 \(S.I. 2017/387\)](#), regs. 1, **10**)

Changes to legislation:

There are currently no known outstanding effects for the The Child Tax Credit Regulations 2002, Section 14.