
STATUTORY INSTRUMENTS

2003 No. 654

The Tax Credits (Residence) Regulations 2003

Transitional Provision –income support and income-based jobseeker’s allowance

7. A person is exempt from the requirement to be ordinarily resident in the United Kingdom (which is set out in regulation 3(1)) in respect of child tax credit on and for three years after the date on which the award of child tax credit is made where —

- (a) the award of child tax credit would be made on or after 6th April 2004;
- (b) immediately before the award of child tax credit is made, he is, or will be on the making of a claim, entitled to any of the amounts in relation to income support and income-based jobseeker’s allowance which are described in section 1(3)(d) of the Act; and
- (c) he is a person to which one or more of the following provisions applies—
 - (i) paragraph (b) or (c) in the definition of “person from abroad” in regulation 21(3) of the Income Support (General) Regulations 1987 ^{M1};
 - (ii) paragraph (b) or (c) in the definition of “person from abroad” in regulation 85(4) of the Jobseeker’s Allowance Regulations 1996 ^{M2};
 - (iii) paragraph (b) or (c) in the definition of “person from abroad” in regulation 21(3) of the Income Support (General) (Northern Ireland) Regulations 1987 ^{M3};
 - (iv) paragraph (b) or (c) in the definition of “person from abroad” in regulation 85(4) of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996 ^{M4}.

Marginal Citations

- M1** S.I. 1987/1967. The definition of “person from abroad” is inserted by S.I. 1994/1807, and amended by S.I. 1996/1944, S.I. 1998/563, S.I. 2000/636 and S.I. 2000/979.
- M2** S.I. 1996/207. The definition of “person from abroad” is amended by S.I. 1996/1516, S.I. 1998/563, S.I. 2000/636 and S.I. 2000/979.
- M3** S.R. 1987 No. 459. The definition of “person from abroad” is inserted by S.R. 1994 No. 266, and amended by S.R. 1996 No. 405, S.R. 1998 No. 81, S.R. 2000 No. 71 and S.R. 2000 No. 125.
- M4** S.R. 1996 No. 198. The definition of “person from abroad” is amended by S.R. 1996 No. 356, S.R. 1998 No. 81, S.R. 2000 No. 71 and S.R. 2000 No. 125.

Changes to legislation:

There are currently no known outstanding effects for the The Tax Credits (Residence) Regulations 2003, Section 7.