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STATUTORY INSTRUMENTS

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**2006 No. 1163**

**The Child Tax Credit (Amendment No. 2) Regulations 2006**

**Amendment of the Child Tax Credit Regulations 2002**

2.—(1) The Child Tax Credit Regulations 2002(1) are amended as follows.

(2) In regulation 3(1) (circumstances in which a person is or is not responsible for a child or a qualifying young person)(2) after Case E insert—

**“Case F**

The child (having attained the age of sixteen) or the qualifying young person claims and receives working tax credit in his or her own right (whether alone or on a joint claim).

This Case does not apply in the case of a child or qualifying young person, for whom another (“the recipient”), had made a claim for child tax credit before, and was entitled to receive child tax credit immediately before, the making of these Regulations, until—

- (a) the child or qualifying young person ceases to receive relevant education or approved training (in each case within the meaning of regulation 1(3) of the Child Benefit (General) Regulations 2006(3)),
- (b) the recipient ceases to receive child tax credit for any other reason, or
- (c) 24th August 2006,

whichever occurs first.”.

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(1) S.I.2002/2007.

(2) Regulation 3 has been amended. The relevant amendment is that made by regulation 2(2) of S.I. 2004/762.

(3) S. I. 2006/223.