
STATUTORY INSTRUMENTS

2007 No. 2151

The Child Tax Credit (Amendment) Regulations 2007

The Child Tax Credit Regulations 2002

3. In regulation 3 (circumstances in which a person is or is not responsible for a child or qualifying young person), in paragraph (1) –

- (a) in Case A of Rule 4 omit the sentence beginning “This Case shall not apply”, and
- (b) after Rule 4.1 insert –

“4.2. Where a child or qualifying young person is in residential accommodation referred to in regulation 9 of the Child Benefit (General) Regulations 2006⁽¹⁾ and in the circumstances prescribed in paragraphs (a) or (b) of that regulation, he shall be treated as being the responsibility of any person who was treated as being responsible for him immediately before he entered that accommodation.”