
STATUTORY INSTRUMENTS

2012 No. 2612

**The Child Benefit and Child Tax Credit
(Miscellaneous Amendments) Regulations 2012**

Amendment of the Child Benefit (General) Regulations 2006

4. In regulation 27(3) (circumstances in which person treated as not being in Northern Ireland), for “and does not have a right to reside in the United Kingdom” substitute—

“and

- (a) does not have a right to reside in the United Kingdom; or
- (b) has a right to reside in the United Kingdom by virtue of—
 - (i) regulation 15A(1) of the Immigration (European Economic Area) Regulations 2006, but only in a case where the right exists under that regulation because the person satisfies the criteria in regulation 15A(4A) of those Regulations; or
 - (ii) Article 20 of the Treaty on the Functioning of the European Union (in a case where the right to reside arises because a British citizen would otherwise be deprived of the genuine enjoyment of the substance of their rights as a European Union citizen).”.