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STATUTORY INSTRUMENTS

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**2014 No. 1231**

**SOCIAL SECURITY  
TAX CREDITS**

**The Child Benefit (General) and Child Tax  
Credit (Amendment) Regulations 2014**

<i>Made</i>	- - - -	<i>12th May 2014</i>
<i>Laid before Parliament</i>		<i>14th May 2014</i>
<i>Coming into force</i>	- -	<i>4th June 2014</i>

The Treasury, in exercise of the powers conferred by sections 142(2)(b) and 175(1) and (3) of, and paragraph 3 of Schedule 9 to, the Social Security Contributions and Benefits Act 1992(1) and sections 138(1)(b) and 171(1) and (3) of, and paragraph 3 of Schedule 9 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2) and now exercisable by them(3), and sections 8(4)(b), 65(1) and (7) and 67 of the Tax Credits Act 2002(4), make the following Regulations.

**Citation and commencement**

1. These Regulations may be cited as the Child Benefit (General) and Child Tax Credit (Amendment) Regulations 2014 and come into force on 4th June 2014.

**Amendment of the Child Benefit (General) Regulations 2006**

2.—(1) The Child Benefit (General) Regulations 2006(5) are amended as follows.

(2) In regulation 1(3) (citation, commencement and interpretation)—

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- (1) 1992 c. 4. Section 142 was substituted by section 1(2) of the Child Benefit Act 2005 (c. 6). Section 175(1) was amended by paragraphs 29(1), (2) and (3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc) Act 1999 (c. 2). Paragraph 3 of Schedule 9 was amended by paragraphs 1 and 17(1), (4) of the Child Benefit Act 2005 and paragraph 54 of Schedule 24 to the Civil Partnership Act 2004 (c. 33).
- (2) 1992 c. 7. Section 138 was substituted by section 2(2) of the Child Benefit Act 2005. Section 171(1) was amended by paragraph 5 of Schedule 4 to the Tax Credits Act 2002 (c. 21).
- (3) The powers of the Secretary of State under section 142 of the Social Security Contributions and Benefits Act 1992 were transferred to the Treasury by section 49(1)(b) of the Tax Credits Act 2002. The powers of the Department for Social Development in Northern Ireland under section 138 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 were transferred to the Treasury by section 49(2)(b) of the Tax Credits Act 2002.
- (4) 2002 c. 21.
- (5) S.I. 2006/223; relevant amending instruments are S.I. 2007/2150, 2009/3268, 2012/818.

- (a) in the definition of “approved training”—
  - (i) for sub-paragraph (c), substitute—
    - “(c) in relation to Scotland, known as “Employability Fund activity”; or”,  
and
  - (ii) for sub-paragraph (d), substitute—
    - “(d) in relation to Northern Ireland, known as “Training for Success” including “Programme Led Apprenticeships”, the “Pathways for Young People” element of “Pathways for Success” or the “Collaboration and Innovation Programme”;”,
- (b) in the definition of “full-time education”, after “full-time education” insert “except in regulation 3(2)(ab)”.
- (3) In regulation 3(2) (education and training condition)—
  - (a) after sub-paragraph (a) insert—
    - “(ab) is being provided with “appropriate full-time education” in England within section 4 (appropriate full-time education or training) of the Education and Skills Act 2008, which is not—
      - (i) a course in preparation for a degree, a diploma of higher education, a higher national certificate, a higher national diploma, a teaching qualification, any other course which is of a standard of Edexcel, a general certificate of education (advanced level), or Scottish national qualifications at higher or advanced higher level;
      - (ii) provided by virtue of his employment or any office held by him;”,
  - (b) in sub-paragraph (b) for “paragraph (a)” substitute “paragraph (a) or (ab)”.
- (4) In regulation 3(4) for “paragraph (2)(a)” substitute “paragraph (2)(a), (2)(ab)”.

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

- 3.—(1) The Child Tax Credit Regulations 2002<sup>(6)</sup> are amended as follows.
- (2) In regulation 2(1) (interpretation)—
  - (a) in the definition of “advanced education” omit the words “full-time education for the purposes of”,
  - (b) omit the definition of “full-time education”.
- (3) After regulation 5(5) (maximum age and prescribed conditions for a qualifying young person), insert—
  - “(5A) If paragraph (5) does not apply, then for the purposes of paragraphs (3) and (4) a person shall be treated as being in full-time education if that person is being provided with “appropriate full-time education” in England within section 4 (appropriate full-time education or training) of the Education and Skills Act 2008<sup>(7)</sup>.”.

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<sup>(6)</sup> S.I. 2002/2007; relevant amending instruments are S.I. 2003/2815, 2006/222, 2007/2151, 2008/2169.

<sup>(7)</sup> 2008 c. 25. There are no relevant amendments to this section. Regulation 3 of the Duty to Participate in Education or Training (Miscellaneous Provisions) Regulations 2013 (S.I. 2013/1205) provides particular types of education that will be treated as full-time for the purposes of section 4 of the 2008 Act.

12th May 2014

*Sam Gyimah*  
*Mark Lancaster*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Child Benefit (General) Regulations 2006 (S.I. 2006/223) (“the Child Benefit Regulations”) and the Child Tax Credit Regulations 2002 (S.I. 2002/2007) (“the Child Tax Credit Regulations”).

Regulation 2(2) makes changes to regulation 1(3) of the Child Benefit Regulations in relation to definitions relevant for the purposes of a claimant establishing entitlement to Child Benefit in respect of a qualifying young person for which they are responsible. Regulation 2(2)(a) updates the definition of “approved training” in relation to arrangements recognised as being approved training in Scotland and Northern Ireland. These arrangements are also recognised as approved training in the Child Tax Credit Regulations, for the purposes of a claimant establishing entitlement, in relation to a qualifying young person for which they are responsible. The definition of “approved training” in regulation 2(1) of the latter cross-refers to the definition of “approved training” in regulation 1(3) of the former.

Amendments are made to the education and training condition in the Child Benefit Regulations and the Child Tax Credit Regulations to take account of changes in England made by the Education and Skills Act 2008 (c. 25) (“the 2008 Act”). The 2008 Act raises the minimum age at which a young person can leave full-time education or training. As part of these changes, “16-19 study programmes” have been introduced in England. Participation in a 16-19 study programme will meet the education and training requirement for establishing entitlement to Child Benefit and Child Tax Credit. Regulation 2(3)(a) inserts new regulation 3(2)(ab) into the Child Benefit Regulations to this effect, and regulation 3(3) mirrors this by inserting new reg 5(5A) into the Child Tax Credit Regulations. Regulation 2(2)(b), 2(3)(b) and 2(4) make consequential amendments to the Child Benefit Regulations, flowing from new regulation 3(2)(ab), as does regulation 3(2) to the Child Tax Credit Regulations.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.