

**EXPLANATORY MEMORANDUM TO  
THE CHILD BENEFIT (GENERAL) AND CHILD TAX CREDIT (AMENDMENT)  
REGULATIONS 2014**

**2014 No. 1231**

- 1.** This explanatory memorandum has been prepared by Her Majesty's Treasury and is laid before Parliament by Command of Her Majesty.

This memorandum contains information for the Joint Committee on Statutory Instruments.

- 2. Purpose of the instrument**

2.1 The purpose of this instrument is to amend the Child Benefit (General) Regulations 2006 ("the 2006 Regulations") and the Child Tax Credit Regulations 2002 ("the 2002 Regulations"), to update definitions and to amend qualifying conditions in relation to education and training to include participation in new types of schemes following a number of changes to provision relating to training and education for young people.

- 3. Matters of special interest to the Joint Committee on Statutory Instruments**

3.1 None.

- 4. Legislative Context**

4.1 Regulation 2(2) amends the definition of approved training in regulation 1(3) of the 2006 Regulations. These amendments reflect the changes made to various training provisions available in Scotland and Northern Ireland.

4.2 Regulation 2(3)(a) inserts new regulation 3(2)(ab) into the education and training conditions in the 2006 Regulations. The new regulation 3(2)(ab) of the 2006 Regulations allows a claimant responsible for a young person who is participating in a 16-19 study programme in England to establish entitlement to Child Benefit. Regulation 2(2)(b), 2(3)(b) and 2(4) makes consequential amendments flowing from new regulation 3(2)(ab).

4.3 Regulation 3(3) mirrors this in relation to the 2002 Regulations, by inserting a new regulation 5(5A) into the 2002 Regulations. Regulation 3(2) makes consequential amendments flowing from the new regulation 5(5A).

## **5. Territorial Extent and Application**

5.1 This instrument applies to all of the United Kingdom.

## **6. European Convention on Human Rights**

As the instrument is subject to negative resolution procedure and does not amend primary legislation, no statement is required.

## **7. Policy background**

- *What is being done and why*

7.1 The 2006 and 2002 Regulations allow a claimant who is responsible for a young person who is in full-time education of a particular type, or training, to establish entitlement to Child Benefit and Child Tax Credit respectively.

7.2 The minimum age in England at which a young person can leave full-time education and training has been raised by the Education and Skills Act 2008 (“the 2008 Act”). As part of these education reforms, “16-19 study programmes” have been introduced in England, which are treated for the purposes of the 2008 Act as being “full-time education”. Young persons aged 16-17 (or 16-19 from 2015) are now required to take part in a study programme, whether it is an academic or a vocational programme, or a mix of the two. These study programmes will include activities not necessarily undertaken at a school or college. Traineeships will also form a strand within 16-19 study programmes.

7.3 Regulation 2(3)(b) and 3(3) extend the education and training condition, so that a person responsible for a young person participating in a 16-19 study programme in England will be able to establish entitlement for Child Benefit and Child Tax Credit respectively.

7.4 Regulation 2(2) updates various definitions contained in these regulations to take into account the introduction and replacement of certain approved training courses in Scotland and Northern Ireland.

- **Consolidation**

7.5 None.

## **8. Consultation outcome**

8.1 There is no statutory requirement to consult on the Regulations. However, the Social Security Advisory Committee has considered these regulatory changes under its memorandum of understanding with Her Majesty’s Treasury and Her Majesty’s Revenue and Customs.

## **9. Guidance**

9.1 The provisions of these amending Regulations will be reflected in the Child Benefit and Tax Credits technical manuals. These are available on the HMRC website. [Tax Credits Technical Manual - main contents](#) , [CBTM - Child Benefit Technical Manual: main contents](#)

## **10. Impact**

10.1 The impact on business, charities or voluntary bodies is nil.

10.2 The impact on the public sector is nil.

10.3 An Impact Assessment has not been prepared for this instrument.

## **11. Regulating small business**

11.1 The legislation does not apply to small business.

11.2 To minimise the impact of the requirements on firms employing up to 20 people, the approach taken is as described in paragraph 11.1.

11.3 The basis for the final decision on what action to take to assist small business is as described in paragraph 11.1.

## **12. Monitoring & review**

These changes are consequential or technical and do not require further review.

## **13. Contact**

Phillip Dearne at the Her Majesty's Revenue and Customs Tel: 03000 586535 or email: [phillip.dearne@hmrc.gsi.gov.uk](mailto:phillip.dearne@hmrc.gsi.gov.uk) can answer any queries regarding the instrument.