
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulations 23 and 27 of the Child Benefit (General) Regulations 2006 (S.I. 2006/223) (“the Child Benefit Regulations”) and regulation 3 of the Tax Credits (Residence) Regulations 2003 (S.I. 2003/654) (“the Tax Credits Regulations”).

Regulations 3 and 4 of these Regulations insert new regulations 23(5) to (7) and 27(4) to (6) respectively into the Child Benefit Regulations so as to introduce an additional condition for eligibility for child benefit in Great Britain and Northern Ireland respectively with the application of certain exemptions. The new condition is that a claimant who last entered into Great Britain or Northern Ireland (as appropriate) on or after 1 July 2014 must have been living in the United Kingdom for 3 months before becoming entitled to child benefit unless they fall within one of the specified exceptions listed in new paragraph (6) of regulation 23 or new paragraph (5) of regulation 27 of the Child Benefit Regulations. Regulations 3(2), 3(3) and 4(2) of these Regulations amend regulations 23(2), 23(3) and 27(2) of the Child Benefit Regulations so that Crown servants posted overseas or their partners and persons in the United Kingdom as a result of their deportation, expulsion or other removal by compulsion of law from another country are also exempted from having to satisfy the 3 month condition.

Regulations 5 and 6 of these Regulations make similar changes in respect for claims for child tax credit by amending the Tax Credits Regulations.

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