
STATUTORY INSTRUMENTS

2014 No. 1511

**The Child Benefit (General) and the Tax Credits
(Residence) (Amendment) Regulations 2014**

Amendment of the Tax Credits (Residence) Regulations 2003

6.—(1) Amend regulation 3 (circumstances in which a person is treated as not being in the United Kingdom) as follows.

(2) In paragraph (2) for “Paragraph (1) does” insert “Paragraphs (1) and (6) do”.

(3) At the end of paragraph (3) add “and paragraph (6) shall not apply”.

(4) After paragraph (5) insert—

“(6) Subject to paragraph (7), a person is to be treated as being in the United Kingdom for the purposes of Part 1 of the Act⁽¹⁾ where he makes a claim for child tax credit only if that person has been living in the United Kingdom for 3 months before that claim plus any time taken into account by regulation 7 of the Tax Credits (Claims and Notifications) Regulations 2002⁽²⁾ for determining for the purpose of that regulation when the claim is treated as having been made.

(7) Paragraph (6) shall not apply where the person—

- (a) most recently entered the United Kingdom before 1st July 2014;
- (b) is a worker or a self-employed person in the United Kingdom for the purposes of Council [Directive 2004/38/EC](#) (rights of citizens of the European Union and their family members to move and reside freely within the territory of the Member States);
- (c) retains the status of a worker or self-employed person in the United Kingdom pursuant to Article 7(3) of Council [Directive 2004/38/EC](#);
- (d) is treated as a worker in the United Kingdom pursuant to regulation 5 of the Accession of Croatia (Immigration and Worker Authorisation) Regulations 2013 (right of residence of a Croatian who is an “accession State national subject to worker authorisation”);
- (e) is a family member of a person referred to in sub-paragraphs (b), (c), (d) or (i);
- (f) is a person to whom regulation 4 applies (persons temporarily absent from the United Kingdom) and who returns to the United Kingdom within 52 weeks starting from the first day of the temporary absence;
- (g) returns to the United Kingdom after a period abroad of less than 52 weeks where immediately before departing from the United Kingdom that person had been ordinarily resident in the United Kingdom for a continuous period of 3 months;
- (h) returns to the United Kingdom otherwise as a worker or self-employed person after a period abroad and where, otherwise than for a period of up to 3 months

⁽¹⁾ Regulation 2(1) of [S.I. 2003/654](#) defines “the Act” as the Tax Credits Act 2002.

⁽²⁾ [S.I. 2002/2014](#); amended by [S.I. 2003/723](#), [S.I. 2009/2887](#) and [S.I. 2012/848](#), there are other amending instruments but none is relevant.

ending on the day of returning, that person has paid either Class 1 or Class 2 contributions pursuant to regulation 114, 118, 146 or 147 of the Social Security (Contributions) Regulations 2001 or pursuant to an Order in Council having effect under section 179 of the Social Security Administration Act 1992;

- (i) is not a national of an EEA State and would be a worker or self-employed person in the United Kingdom for the purposes of Council [Directive 2004/38/EC](#) if that person were a national of an EEA State;
 - (j) is a refugee as defined in Article 1 of the Convention relating to the Status of Refugees done at Geneva on 28th July 1951, as extended by Article 1(2) of the Protocol relating to the Status of Refugees done at New York on 31st January 1967;
 - (k) has been granted leave, or is deemed to have been granted leave, outside the rules made under section 3(2) of the Immigration Act 1971 where that leave is—
 - (i) granted by the Secretary of State with recourse to public funds, or
 - (ii) deemed to have been granted by virtue of regulation 3 of the Displaced Persons (Temporary Protection) Regulations 2005;
 - (l) has been granted leave to remain in the United Kingdom by the Secretary of State pending an application for indefinite leave to remain as a victim of domestic violence;
 - (m) has been granted humanitarian protection by the Secretary of State under Rule 339C of Part 11 of the rules made under section 3(2) of the Immigration Act 1971.
- (8) In this regulation, a “family member” means a person who is defined as a family member of another person in Article 2 of Council [Directive 2004/38/EC](#).
- (9) In this regulation, “EEA State”, in relation to any time, means a state which at that time is a member State, or any other state which at that time is a party to the agreement on the European Economic Area signed at Oporto on 2nd May, together with the Protocol adjusting that Agreement signed at Brussels on 17th March 1993, as modified or supplemented from time to time.”