

2014 No. 658

TAX CREDITS

The Tax Credits (Miscellaneous Amendments) Regulations 2014

<i>Made</i> - - - -	<i>14th March 2014</i>
<i>Laid before Parliament</i>	<i>14th March 2014</i>
<i>Coming into force</i> - -	<i>6th April 2014</i>

The Treasury, in exercise of the powers conferred by section 7(8) and (9), 11, 42, 65(1), (7) and (9) and 67 of the Tax Credits Act 2002(a), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Tax Credits (Miscellaneous Amendments) Regulations 2014 and shall come into force on 6th April 2014.

Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

2. Regulation 9(3)(d) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(b) is revoked.

Amendment of the Tax Credits (Immigration) Regulations 2003

3. In regulation 3(1) of the Tax Credits (Immigration) Regulations 2003(c), omit Case 3.

Amendment of the Tax Credits (Definition and Calculation of Income) Regulations 2002

4.—(1) The Tax Credits (Definition and Calculation of Income) Regulations 2002(d) are amended as follows.

(2) In the following places, omit the respective words “but not ordinarily resident” and “and ordinarily resident”—

- (a) regulation 3(4)(a); and
 - (b) regulation 3(4)(b).
- (3) Omit regulation 3(4)(c) and the preceding “or”.
- (4) In regulation 3(5)(b), omit the words “, ordinarily resident”.

(a) 2002 c. 21.

(b) S.I. 2002/2005; relevant amending instruments are S.I. 2003/701, 2003/2815 and 2006/217.

(c) S.I. 2003/653; to which there are amendments not relevant to these Regulations.

(d) S.I. 2002/2006; relevant amending instruments are S.I. 2003/732, 2003/2815, 2007/824 and 2008/604.

(5) In items 3A and 3B of Table 1 in regulation 4(4), in each case, for the first use of “by the Secretary of State for Defence” substitute “under a Royal Warrant made under section 333 of the Armed Forces Act 2006(a)”.

(6) In item 18 of Table 3 in regulation 7(3), after “section 35”, insert “or section 35B(b)”.

*Mark Lancaster
Sam Gyimah*

14th March 2014

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (SI 2002/2005) (“the Entitlement Regulations”), the Tax Credits (Immigration) Regulations 2003 (SI 2003/653) (“the Immigration Regulations”) and the Tax Credits (Definition and Calculation of Income) Regulations 2002 (SI 2002/2006) (“the Income Regulations”)

Regulation 3 amends regulation 3(1) of the Immigration Regulations. Regulation 3(1) provides that, except in the circumstances set out in Cases 1 to 5, and subject to regulation 3(2)-(9), no person is entitled to Child Tax Credit or Working Tax Credit while he is a person subject to immigration control.

Case 3 in regulation 3(1) is one of the excepted circumstances where a person meeting the conditions set out in that Case would be entitled to Child Tax Credit or Working Tax Credit or both. Regulation 3 removes the excepted circumstance in Case 3.

Regulation 4(6) amends regulation 7(3) of the Income Regulations in order to add the maternity allowance of women who work with a spouse or civil partner who is engaged in self-employment to the list of sources of income that are disregarded for the purpose of calculating their income for tax credits purposes.

The remaining regulations take the opportunity to update various legislative references.

Regulation 2 revokes regulation 9(3)(d) of the Entitlement Regulations following the abolition of Council Tax Benefit in accordance with the Welfare Reform Act 2012 (2012 c. 5).

Regulation 4 amends the Income Regulations.

Regulations 4(2) to 4(4) remove references to “ordinary residence” in line with the abolition of the concept of ordinary residence by section 219 of and Schedule 46 to the Finance Act 2013 (2013 c. 29).

Regulation 4(5) makes two amendments to reflect consequential amendments made to Chapter 8 of Part 4 to the Income Tax (Earnings and Pensions) Act 2003 (2003 c. 1) by sections 16(2) and 16(3) of the Finance Act 2012 (2012 c. 14).

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

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(a) 2006 c. 52.

(b) Section 35B of the Social Security Contributions and Benefits Act 1992 (c. 4) was added by regulation 2(5) of the Social Security (Maternity Allowance) (Participating Wife or Civil Partner of Self-employed Earner) Regulations 2014 (SI 2014/606). Section 35B implements Article 8 of Directive 2010/41/EU by providing an entitlement to maternity allowance for women who work with a spouse or civil partner who is engaged in self-employment.

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