
STATUTORY INSTRUMENTS

2017 No. 387

The Child Tax Credit (Amendment) Regulations 2017

Amendment of the Child Tax Credit Regulations 2002

4. In regulation 7 (determination of the maximum rate at which a person or persons may be entitled to child tax credit)—

- (a) in paragraph (1), after “paragraphs” insert “and in regulations 9 to 12 and 14”;
- (b) in paragraph (2)(a), after “credit” insert “if the claimant is, or either or both the joint claimants are, responsible for a child or qualifying young person who was born before 6th April 2017”;
- (c) in paragraph (2)(b), for “responsible.” substitute “responsible, but subject to paragraph (2A); and”;
- (d) after paragraph (2)(b) insert—
 - “(c) a disability element of child tax credit in the case of each child or qualifying young person who is disabled or severely disabled.”;
- (e) after paragraph (2) insert—
 - “(2A) Where the claimant, or either or both of the joint claimants, is or are responsible for a child or qualifying young person born on or after 6th April 2017 (“A”), the maximum rate referred to in paragraph (2) shall not include an individual element of child tax credit in respect of A unless—
 - (a) the claimant is, or the joint claimants are, claiming the individual element of child tax credit for no more than one other child or qualifying young person; or
 - (b) an exception applies in relation to A in accordance with regulation 9.”; and
- (f) in paragraph (4)—
 - (i) omit sub-paragraphs (a), (b), (d) and (e); and
 - (ii) in sub-paragraphs (c) and (f), for “any other” substitute “a”.