
STATUTORY INSTRUMENTS

2020 No. 1309

The Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (Consequential, Saving, Transitional and Transitory Provisions) (EU Exit) Regulations 2020

PART 3

Access to benefits and services

Amendment of the Tax Credits (Residence) Regulations 2003

61.—(1) The Tax Credits (Residence) Regulations 2003⁽¹⁾ are amended as follows.

(2) In regulation 3 (circumstances in which a person is treated as not being in the United Kingdom) in paragraph (7)—

- (a) in sub-paragraph (e), for “or (i)” substitute “, (i) or (o)”;
- (b) for sub-paragraph (i) substitute—

“(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 the Immigration (European Economic Area) Regulations 2016 if that person—

(i) were a national of an EEA State; and

(ii) a “member of the post-transition period group” within the meaning of paragraph 1 of Schedule 4 to the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (Consequential, Saving, Transitional and Transitory Provisions (EU Exit) Regulations 2020;” and

- (c) after sub-paragraph (n), but before the full stop, insert—

“(o) is a national of an EEA State and would satisfy the criteria in sub-paragraph (b) or (c) if they were a “member of the post-transition period group” within the meaning of paragraph 1 of Schedule 4 to the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (Consequential, Saving, Transitional and Transitory Provisions (EU Exit) Regulations 2020;”;

- (d) after paragraph (11) insert—

“(12) In this regulation references to the Immigration (European Economic Area) Regulations 2016 are to be read with Schedule 4 to the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (Consequential, Saving, Transitional and Transitory Provisions) Regulations 2020.”.

⁽¹⁾ S.I. 2003/654, relevant amending instruments are S.I. 2014/1511, 2018/788, 2019/364 and 2020/672.