
STATUTORY INSTRUMENTS

2020 No. 1505

The Social Security, Child Benefit and Child Tax Credit (Amendment) (EU Exit) Regulations 2020

Amendment of the Tax Credits (Residence) Regulations 2003

5.—(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)⁽²⁾—

(a) for paragraph (5A) substitute—

“(5A) Paragraph (5)(c) does not apply to a person who is lawfully working in the United Kingdom—

(a) who—

(i) made a claim for child tax credit before 1st January 2021, and

(ii) is a national of a State with which the European Union had, before 1st January 2021, concluded an agreement under Article 217 of the Treaty on the Functioning of the European Union providing in the field of social security for the equal treatment of workers who are nationals of the signatory State and their families; or

(b) who is a national of a State with which the United Kingdom has concluded an agreement which replaces, in whole or in part, an EU Agreement which has ceased to apply in the United Kingdom.”, and

(b) after paragraph (12)⁽³⁾ insert—

“(13) In this regulation “EU Agreement” means—

(a) an Association Agreement concluded under Article 217 of the Treaty on the Functioning of the European Union which makes provision in the field of social security for equal treatment for workers who are nationals of the State with which the agreement has been concluded and their families, or

(b) a Stabilisation and Association Agreement concluded under Article 217 of the Treaty on the Functioning of the European Union which makes provision for receipt of family allowances for members of a worker’s family who are legally resident in the United Kingdom.”.

(1) [S.I. 2003/654](#). Relevant amending instruments are [S.I. 2004/1243](#), [2012/2612](#), [2019/364](#), [2019/1431](#), [2020/672](#), [2020/1309](#) and [2020/1372](#) ([S.I. 2020/1309](#) and [2020/1372](#) comes into force on IP completion day).

(2) Paragraph (5A) of regulation 3 is inserted by regulation 7 of [S.I. 2019/364](#) (which comes into force on IP completion day). Paragraph (5) has been relevantly amended by regulation 3 of [S.I. 2004/1243](#) and regulation 6 of [S.I. 2012/2612](#). Regulation 5(b) is substituted by, and regulation 5(c) inserted by, regulation 14 of [S.I. 2020/1372](#) (which comes into force on IP completion day).

(3) Paragraph (12) was inserted by regulation 61 of [S.I. 2020/1309](#) (which comes into force on IP completion day).