
STATUTORY INSTRUMENTS

2020 No. 1515

**The Tax Credits, Childcare Payments and
Childcare (Extended Entitlement) (Coronavirus
and Miscellaneous Amendments) Regulations 2020**

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

2.—(1) The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(1) are amended as follows.

(2) In regulation 4 (entitlement to basic element of Working Tax Credit: qualifying remunerative work)—

(a) in paragraph (4)—

(i) omit the “and” at the end of sub-paragraph (b),

(ii) at the end of sub-paragraph (c)(2) after the comma insert “and”, and

(iii) after sub-paragraph (c) insert—

“(d) any period of absence from work resulting from that person—

(i) having been instructed by NHS Test and Trace, to self-isolate due to coronavirus(3); or

(ii) having been instructed not to attend work as a direct consequence of restrictions imposed under any enactment as a consequence of coronavirus.”, and

(b) after paragraph (6) insert—

“(7) In this regulation “NHS Test and Trace” means the service introduced by the National Health Service in England to trace the spread of coronavirus or any service established in Scotland, Wales or Northern Ireland for a similar purpose.”.

(3) In regulation 5(3) (time off in connection with childbirth, parental bereavement or adoption)(4) after the words “qualifying remunerative work”, insert “, or treated under regulation 7E as being engaged in such work,”.

(4) In regulation 6(3) (periods of illness, incapacity for work or limited capability for work)(5) after the words “qualifying remunerative work”, insert “, or treated under regulation 7E as being engaged in such work,”.

(5) In regulation 7E (alteration in hours worked due to coronavirus)(6)—

(a) in paragraph (2)—

(1) [S.I. 2002/2005](#) (“the Entitlement Regulations”), relevant amending instruments are [S.I. 2003/701](#), [2020/534](#) and [2020/941](#).

(2) Sub-paragraph (c) of paragraph (4) was inserted by regulation 2 of [S.I. 2020/534](#).

(3) “Coronavirus” is defined by regulation 2 of the Entitlement Regulations as meaning severe acute respiratory syndrome coronavirus 2. That definition was inserted by regulation 2 of [S.I. 2020/534](#).

(4) Regulation 5 was substituted by regulation 5 of [S.I. 2003/701](#). This regulation has been amended by subsequent instruments but none of the amendments are relevant for the purposes of this instrument.

(5) Regulation 6 was substituted by regulation 6 of [S.I. 2003/701](#). This regulation has been amended by subsequent instruments but none of the amendments are relevant for the purposes of this instrument.

(6) Regulation 7E was inserted by regulation 2 of [S.I. 2020/534](#).

(i) after sub-paragraph (a) insert—

- “(aa) a person (AA), whether or not a member of a couple, who—
- (i) ceases to be a furloughed employee under the Coronavirus Job Retention Scheme at a date before the date at which that Scheme ceases,
 - (ii) within four weeks of the date of ceasing to be a furloughed employee, has an offer of work which satisfies the Second condition of regulation 4(1),
 - (iii) accepts that offer, and
 - (iv) is subsequently notified by AA’s employer that AA is not required to work all, or any, of the hours that AA is contracted to work, providing that that reduction is not permanent and is due to coronavirus;” and

(ii) after sub-paragraph (d) insert—

- “(e) a person (C), whether or not a member of a couple, who—
- (i) has returned to qualifying remunerative work following a period during which C has been treated as being engaged in qualifying remunerative work by virtue of regulation 5 or regulation 6 (“a statutory absence”),
 - (ii) before that period of statutory absence, worked at least 16 hours per week, and
 - (iii) is unable to work at least 16 hours immediately after C’s return to work providing that that reduction is not permanent and is due to coronavirus;”

(b) in paragraph (3)—

- (i) in sub-paragraph (a) for “paragraph (2)(b)(c) or (d)” substitute “paragraph (2)(aa), (b), (c), (d) or (e)”, and
- (ii) in sub-paragraph (b) for the words “or paragraph (2)(d)” substitute “paragraph (2)(d) or paragraph (2)(e)”,

(c) in paragraph (4)—

- (i) in the opening words after “ceases to be a furloughed employee under the Coronavirus Job Retention Scheme” insert “in accordance with paragraph (5)(a),”

(ii) for sub-paragraph (a) substitute—

- “(a) the hours that P works do not satisfy the variation in the Second condition of regulation 4(1) which P satisfied immediately before P was furloughed under that Scheme, but it is P’s intention that P will satisfy that variation by the end of the period of eight weeks, beginning with the date on which P ceases to be a furloughed employee—
- (i) where P does satisfy that variation by the end of that period, P will be treated as meeting the condition of entitlement for this Part; and
 - (ii) where P does not satisfy that variation at the end of that period, for the purposes of the conditions of entitlement for the purposes of this Part, P will be treated as being engaged in qualifying remunerative work for the four week period which begins immediately after the end of that eight-week period;” and

- (iii) in sub-paragraph (b) for the words “at any time during the period of eight weeks beginning with the date on which P ceases to be a furloughed employee under that Scheme—” substitute “the hours that P works satisfy the variation which P satisfied immediately before P was furloughed under that Scheme, but during the period of eight weeks beginning with the date on which P ceased to be a furloughed employee —”,
- (d) after paragraph (4) insert—
- “(4A) Where paragraph (2)(a) applies, at the date at which a person ceases to be a furloughed employee under the Coronavirus Job Retention Scheme in accordance with paragraph (5)(b) or (c), that person will be treated as being engaged in qualifying remunerative work for the four-week period which begins immediately after that person ceases to be a furloughed employee.”,
- (e) for paragraph (5) substitute—
- “(5) For the purposes of paragraph (4), a person ceases to be a furloughed employee under the Coronavirus Job Retention Scheme on the earlier of—
- (a) the day on which the Coronavirus Job Retention Scheme(7) ceases;
 - (b) the day on which that person ceases to undertake work; or
 - (c) the date on which there is a permanent reduction in the hours worked, such that that person is unable to satisfy the variation in the Second condition of regulation 4(1) which that person satisfied immediately before that person became a furloughed employee under the Coronavirus Job Retention Scheme.”.
- (f) in paragraph (6)—
- (i) for the words from “Where paragraph (2)(b), (c) or (d) applies,” to the end of sub-paragraph (a), substitute—
- “(6) Where a person (P) ceases to be a coronavirus-impacted worker in accordance with paragraph (7)(a), if—
- (a) the hours that P works do not satisfy the variation in the Second condition of regulation 4(1) which P satisfied immediately before P became a coronavirus-impacted worker, but it is P’s intention that P will satisfy that variation by the end of the period of eight weeks, beginning with the date on which P ceases to be a coronavirus-impacted worker—
 - (i) where P does satisfy that variation by the end of that period, P will be treated as meeting the condition of entitlement for this Part; and
 - (ii) where P does not satisfy that variation at the end of that period, for the purposes of the conditions of entitlement for the purposes of this Part, P will be treated as being engaged in qualifying remunerative work for the four week period which begins immediately after the end of that eight-week period;” and - (ii) in sub-paragraph (b) for the words “at any time during the period of eight weeks beginning with the date on which P ceases to be a coronavirus-impacted worker —” substitute “the hours that P works do not satisfy the variation which P satisfied immediately before P became a coronavirus- impacted worker, and during the period of eight weeks beginning with the date on which P ceased to be a coronavirus-impacted worker—”,
- (g) after paragraph (6) insert—

(7) The term “Coronavirus Job Retention Scheme” is defined in regulation 2 of the Entitlement Regulations. That definition was inserted by regulation 2 of [S.I. 2020/534](#).

Changes to legislation: There are currently no known outstanding effects for the The Tax Credits, Childcare Payments and Childcare (Extended Entitlement) (Coronavirus and Miscellaneous Amendments) Regulations 2020, Section 2. (See end of Document for details)

“(6A) Where a person ceases to be a coronavirus-impacted worker in accordance with paragraph (7)(b) or (c), that person will be treated as being engaged in qualifying remunerative work for the four-week period which begins immediately after that person ceases to be a coronavirus-impacted worker.”, and

(h) for paragraph (7) substitute—

“(7) For the purposes of paragraph (6) and (6A) a person who is within paragraph (2) (aa), (2)(b), (2)(c), (2)(d) or (2)(e) ceases to be a coronavirus-impacted worker⁽⁸⁾ on the earliest of—

- (a) the day on which the Coronavirus Job Retention Scheme⁽⁹⁾ ceases;
- (b) the day on which that person ceases to undertake work, and
- (c) the date on which there is a permanent reduction in the hours worked such that that person is unable to satisfy the variation in the Second condition of regulation 4(1) which that person satisfied immediately before that person became a coronavirus-impacted worker.”.

Commencement Information

II Reg. 2 in force at 14.1.2021, see [reg. 1\(2\)](#)

⁽⁸⁾ The term “coronavirus-impacted worker” is defined in regulation 2 of the Entitlement Regulations as having the same meaning as in regulation 7E(3). That definition was inserted by regulation 2 of [S.I. 2020/534](#).

⁽⁹⁾ The term “Coronavirus Job Retention Scheme” is defined in regulation 2 of the Entitlement Regulations. That definition was inserted by regulation 2 of [S.I. 2020/534](#).

Changes to legislation:

There are currently no known outstanding effects for the The Tax Credits, Childcare Payments and Childcare (Extended Entitlement) (Coronavirus and Miscellaneous Amendments) Regulations 2020, Section 2.