
STATUTORY INSTRUMENTS

2020 No. 297

**The Tax Credits, Child Benefit, Guardian's
Allowance and Childcare Payments
(Miscellaneous Amendments) Regulations 2020**

Amendment of the Tax Credits (Claims and Notifications) Regulations 2002

5.—(1) The Tax Credits (Claims and Notifications) Regulations 2002⁽¹⁾ are amended as follows.

(2) In regulation 26A (date of notification – disability element and severe disability element of child tax credit)⁽²⁾—

(a) in paragraph (2)

(i) in sub-paragraph (a) for “or the severe disability element of child tax credit (or both of those elements)” to the end of the sub-paragraph substitute “of that tax credit in favour of a person or persons, in respect of a child where that child is disabled or severely disabled;”, and

(ii) in sub-paragraph (b) for “disability living allowance” substitute “disability benefit”,

(b) in paragraph (3) for “disability living allowance” in both places that it occurs substitute “disability benefit”,

(c) after paragraph (3) insert—

“(4) In this regulation “disability benefit” means a disability living allowance under section 71 of the Social Security Contributions and Benefits Act 1992⁽³⁾ or disability assistance under section 31 of the Social Security (Scotland) Act 2018.”, and

(d) as a consequence, for the title of the regulation substitute “Date of notification - disability element where child is disabled or severely disabled”.

(1) S.I. 2002/2014, relevant amending instruments are S.I. 2004/762, 2009/697, 2012/848, 2013/388, 2013/591 and 2015/669.

(2) Regulation 26A was inserted by regulation 3 of S.I. 2004/762 and subsequently substituted by regulation 11 of S.I. 2009/697. It has been subsequently amended by regulation 5 of S.I. 2012/848, paragraph 27 of the Schedule to S.I. 2013/591, paragraph 31 of the Schedule to S.I. 2013/388 and regulation 4 of S.I. 2015/669.

(3) 1992 c. 4.