
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Child Benefit (General) Regulations 2006 ([S.I. 2006/223](#)) (“the Child Benefit Regulations”) and the Tax Credits (Residence) Regulations 2003 ([S.I. 2003/654](#)) (“the Residence Regulations”).

Regulation 2 inserts new paragraphs (4B) and (3B) into regulations 23 and 27 of the Child Benefit Regulations respectively. These provide that paragraphs (4)(c) and (3)(c) respectively do not apply to a person with limited leave to enter, or remain in, the United Kingdom under the Immigration Act 1971 ([c. 77](#)) which has been granted by virtue of Appendix EU to the Immigration Rules (Laid before Parliament on 23rd May 1994 (HC 395), as amended), and who has been granted such leave because they are a family member of a person of Northern Ireland, where that person would have had a right to reside under the Immigration (European Economic Area) Regulations 2016 ([S.I. 2016/1052](#)) (“EEA Regulations”) if the relevant person of Northern Ireland were an EEA national within the meaning of the EEA Regulations.

Regulation 2 also amends the definition of “family member” in regulations 23(7) and 27(6) of the Child Benefit Regulations and inserts a definition of “relevant person of Northern Ireland” into regulation 1 of those Regulations. This definition of “relevant person of Northern Ireland” aligns with the definition used in Appendix EU to the Immigration Rules.

Regulation 3 makes equivalent amendments to regulation 3 of the Residence Regulations.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.