
STATUTORY INSTRUMENTS

2020 No. 672

The Child Benefit and Child Tax Credit (Persons of Northern Ireland) (Amendment) Regulations 2020

Amendment of the Tax Credit (Residence) Regulations 2003

3.—(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) after paragraph (5A) insert—

“(5B) Paragraph (5)(b)(iii) does not apply to a person who—

- (a) has limited leave to enter, or remain in, the United Kingdom under the Immigration Act 1971 which has been granted by virtue of Appendix EU to the Immigration Rules;
- (b) has been granted such leave in reliance of being a family member of a relevant person of Northern Ireland in accordance with those Rules; and
- (c) would have a right to reside under the Immigration (European Economic Area) Regulations 2016 if the relevant person of Northern Ireland were an EEA national within the meaning of regulation 2 of those Regulations.”;

(b) in paragraph (8), for “In this regulation” substitute “For the purposes of paragraph (7)(e)”; and

(c) after paragraph (10) insert—

“(11) In this regulation, “relevant person of Northern Ireland” means a person who—

- (a) is—
 - (i) a British citizen; or
 - (ii) an Irish citizen; or
 - (iii) a British citizen and an Irish citizen; and
- (b) was born in Northern Ireland and, at the time of that person’s birth, at least one of their parents was—
 - (i) a British citizen;
 - (ii) an Irish citizen; or
 - (iii) a British citizen and an Irish citizen; or
 - (iv) otherwise entitled to reside in Northern Ireland without any restriction on their period of residence.”.

(1) [S.I. 2003/654](#); relevant amending instruments are [S.I. 2004/1243](#), [S.I. 2012/2612](#), [S.I. 2014/1511](#), [S.I. 2018/788](#) and [S.I. 2019/364](#) and [S.I. 2019/867](#).

(2) Regulation 3 was relevantly amended by regulation 3 of [S.I. 2004/1243](#), regulation 6 of [S.I. 2012/2612](#), regulation 6 of [S.I. 2014/1511](#), regulation 4 of [S.I. 2018/788](#), regulation 7 of [S.I. 2019/364](#) and regulation 3 of [S.I. 2019/867](#).

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