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SCHEDULE 2

Broader group

PART 1

Eligibility criteria

7. A person who is in receipt of child tax credit by virtue of an award which is based on an annual income not exceeding the relevant annual amount and—

- (a) has parental responsibilities for a child under the age of 5 who ordinarily resides with that person;
- (b) is in receipt of child tax credit which includes a disability element⁽¹⁾; or
- (c) is in receipt of a disabled child premium.

(1) See regulation 7(2)(c) of the Child Tax Credit Regulations 2002 (S.I. 2002/2007), as amended by S.I. 2017/387.