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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend child benefit and tax credits legislation.

Regulation 1 provides for citation and commencement.

Regulation 2 amends regulations 23 and 27 of the Child Benefit (General) Regulations 2006 (S.I. 2006/223) (“the principal Regulations”). Regulation 23 of the principal Regulations sets out the circumstances in which a person is treated as not being in Great Britain for the purposes of entitlement to child benefit. In particular paragraph (5) sets out a 3-month residence requirement with paragraph (6) providing for exceptions to this requirement. Regulation 2(2) of these Regulations amends paragraph (6) of regulation 23 of the principal Regulations to include an exception to that requirement for any person in Great Britain who left Ukraine in connection with the Russian invasion which took place on 24th February 2022, providing that person was residing in Ukraine immediately before 1st January 2022. Regulation 27 of the principal Regulations makes identical provision in respect of Northern Ireland. Paragraph (4) sets out the 3-month residence requirement, with paragraph (5) providing for exceptions to this requirement. Regulations 2(3) of these Regulations amends paragraph (5) of regulations 27 of the principal Regulations to include an identical exception in relation to Northern Ireland.

Regulation 3 amends Table 6 in regulation 19 of the Tax Credits (Definition and Calculation of Income) Regulations 2002 (S.I. 2002/2006) by inserting new entry 43. That entry provides that payments made under the Homes for Ukraine Scheme are to be disregarded in calculating income for the purposes of tax credits.

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