
STATUTORY INSTRUMENTS

2022 No. 346

**The Child Benefit and Tax Credits
(Amendment) Regulations 2022**

Amendment of the Child Benefit (General) Regulations 2006

2.—(1) The Child Benefit (General) Regulations 2006⁽¹⁾ are amended as follows.

(2) In regulation 23 (circumstances in which person treated as not being in Great Britain) at paragraph (6)⁽²⁾—

- (a) for the “.” at the end of sub-paragraph (r) substitute “;”; and
- (b) after sub-paragraph (r) insert—

“(s) 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.”.

(3) In regulation 27 (circumstances in which a person treated as not being in Northern Ireland) at paragraph (5)⁽³⁾—

- (a) for the “.” at the end of sub-paragraph (r) substitute “;”; and
- (b) after sub-paragraph (r) insert—

“(s) 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.”.

(1) [S.I. 2006/223](#); relevant amending instruments are [S.I. 2014/1511](#), [2018/788](#), [2020/1309](#) and [2021/1039](#).
(2) Paragraph (6) of regulation 23 was inserted by [S.I. 2014/1511](#). Sub-paragraph (n) was inserted by [S.I. 2018/788](#); sub-paragraph (o) was inserted by [S.I. 2020/1309](#) and sub-paragraphs (p) to (r) were inserted by [2021/1039](#).
(3) Paragraph (5) of regulation 27 was inserted by [S.I. 2014/1511](#). Sub-paragraph (n) was inserted by [S.I. 2018/788](#); sub-paragraph (o) was inserted by [S.I. 2020/1309](#) and sub-paragraph (p) to (r) were inserted by [S.I. 2021/1309](#).