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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 ChB Regulations”). Regulation 23 of the ChB 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, paragraph (6) provides exceptions to this requirement and paragraph (7) contains interpretative provision, for the purposes of paragraph (6)(e). Regulation 2(2) of these Regulations revokes paragraphs (5) to (7) of regulation 23 of the ChB Regulations. Paragraphs (4) to (6) of regulation 27 of the ChB Regulations make identical provision in respect of Northern Ireland. Regulation 2(3) of these Regulations revokes paragraphs (4) to (6) of regulation 27 of the ChB Regulations.

Regulation 3 amends Table 4 in regulation 10 and Table 6 in regulation 19 of the Tax Credits (Definition and Calculation of Income) Regulations 2002 (S.I. 2002/2006). Regulation 3(2)(a) inserts wording into column 1 of item 9 of Table 4 in regulation 10. Regulation 3(3) inserts new entry 44 into Table 6 in regulation 19. This provides that awards and annuity payments under an award of compensation made under the Victims of Overseas Terrorism Compensation Scheme 2012 are to be disregarded in calculating income for the purposes of tax credits. Regulation 3(2)(b) corrects an error in column 2 of item 9 of Table 4 in regulation 10.

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