

## **TAX CREDITS ACT 2002**

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### **EXPLANATORY NOTES**

#### **COMMENTARY ON SECTIONS**

##### **Part 1: Tax Credits**

##### ***Section 8: Entitlement***

58. This section sets out the conditions of entitlement for the child tax credit.
59. Entitlement hinges on the claimant or claimants being responsible for one or more children or qualifying young persons (*subsection (1)*). Regulations may be made setting out how responsibility for a child or young person is to be determined for the purposes of the child tax credit (*subsection (2)*).
60. The section also sets out what is meant by a child or young person for the purposes of the child tax credit. “Child” means someone under 16 or, in prescribed circumstances, someone aged 16. The intention is to continue child tax credit entitlement in respect of a child until 1<sup>st</sup> September following the child’s 16<sup>th</sup> birthday, so as to cover those children remaining in compulsory full-time education (*subsection (3)*). A “qualifying young person” is someone aged 16 or more who is no longer a child for tax credits purposes, meets conditions to be set out in regulations and is below an age limit to be set out in regulations (*subsection (4)*). This will enable support through child tax credit to be available in respect of young people who continue in full-time, non-advanced education.
61. The section allows regulations to be made to enable child tax credit to continue for a period after a child or young person has died (*subsection (5)*).