
STATUTORY INSTRUMENTS

2012 No. 2612

**The Child Benefit and Child Tax Credit
(Miscellaneous Amendments) Regulations 2012**

Amendment of the Tax Credits (Residence) Regulations 2003

6. In regulation 3(5) (circumstances in which a person is treated as not being in the United Kingdom), for paragraph (b) substitute—

- “(b) (i) does not have a right to reside in the United Kingdom; or
(ii) has a right to reside in the United Kingdom under:
- regulation 15A(1) of the Immigration (European Economic Area) Regulations 2006, but only in a case where the right exists under that regulation because the person satisfies the criteria in regulation 15A(4A) of those Regulations; or
 - Article 20 of the Treaty on the Functioning of the European Union (in a case where the right to reside arises because a British citizen would otherwise be deprived of the genuine enjoyment of the substance of their rights as a European Union citizen).”