

**2014 No. 2924**

**SOCIAL SECURITY**

**TAX CREDITS**

**The Child Benefit (General) and Tax Credits (Miscellaneous  
Amendments) Regulations 2014**

<i>Made</i> - - - -	<i>6th November 2014</i>
<i>Laid before Parliament</i>	<i>7th November 2014</i>
<i>Coming into force</i> - -	<i>28th November 2014</i>

The Treasury, in exercise of the powers conferred by sections 142(2)(b) and 175(1), (1A) and (3) of the Social Security Contributions and Benefits Act 1992(a) and sections 138(1)(c) and 171(1) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b) and now exercisable by them(c), and sections 7(8), 8(4)(b), 9(6), 11(1), 12(3), 65(1), (7) and (9) and 67 of the Tax Credits Act 2002(d), make the following Regulations.

**Citation and commencement**

1. These Regulations may be cited as the Child Benefit (General) and Tax Credits (Miscellaneous Amendments) Regulations 2014 and come into force on 28th November 2014.

**Amendment of the Child Benefit (General) Regulations 2006**

2. In regulation 3(2)(ab)(i) of the Child Benefit (General) Regulations 2006(e), after “standard”, insert “above ordinary national diploma, a national diploma or national certificate”.

**Amendment of the Child Tax Credit Regulations 2002**

3.—(1) The Child Tax Credit Regulations 2002(f) are amended as follows.

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- (a) 1992 c. 4. Section 142 was substituted by section 1(2) of the Child Benefit Act 2005 (c. 6). Section 175(1) was amended, and section 175(1A) inserted, by paragraphs 29(1), (2) and (3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc) Act 1999 (c. 2).
- (b) 1992 c. 7. Section 138 was substituted by section 2(2) of the Child Benefit Act 2005. Section 171(1) was amended by paragraph 5 of Schedule 4 to the Tax Credits Act 2002 (c. 21).
- (c) The powers of the Secretary of State under section 142 of the Social Security Contributions and Benefits Act 1992 were transferred to the Treasury by section 49(1)(b) of the Tax Credits Act 2002. The powers of the Department for Social Development in Northern Ireland under section 138 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 were transferred to the Treasury by section 49(2)(b) of the Tax Credits Act 2002.
- (d) 2002 c. 21.
- (e) S.I. 2006/223, as amended by S.I. 2014/1231.
- (f) S.I. 2002/2007; relevant amending instruments are S.I. 2007/2151 and S.I. 2008/2169.

(2) In regulation 5(5), at the end, insert “and shall include gaps between the ending of one course and the commencement of another, where the person enrolls on and commences the latter course”.

(3) In regulation 8(2)—

(a) for sub-paragraph (b), substitute—

“(b) he is certified as severely sight impaired or blind by a consultant ophthalmologist;”  
; and

(b) in sub-paragraph (c), omit the words “registered or”, and before “blind”, insert “severely sight impaired or”.

#### **Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002**

**4.**—(1) The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(a) are amended as follows.

(2) In regulation 14(4)—

(a) for sub-paragraph (b), substitute—

“(b) the child is certified as severely sight impaired or blind by a consultant ophthalmologist;”;

(b) in sub-paragraph (c), for “registered as blind in such a register”, substitute “certified as severely sight impaired or blind by a consultant ophthalmologist”.

(3) For paragraph 9 of Part 1 of Schedule 1, substitute—

“**9.** He is certified as severely sight impaired or blind by a consultant ophthalmologist.”.

#### **Amendment of the Tax Credits (Definition and Calculation of Income) Regulations 2002**

**5.** In Table 1 in regulation 4(4) of the Tax Credits (Definition and Calculation of Income) Regulations 2002(b), after the final entry, insert—

“**22.** The payment of a qualifying bonus within section 312A of ITEPA(c) (limited exemption for qualifying bonus payments).”.

*Gavin Barwell*  
*David Evennett*

6th November 2014

Two of the Lords Commissioners of Her Majesty’s Treasury

#### **EXPLANATORY NOTE**

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

These Regulations amend the Child Benefit (General) Regulations 2006 (S.I. 2006/223) (“the Child Benefit Regulations”), the Child Tax Credit Regulations 2002 (S.I. 2002/2007) (“the Child Tax Credit Regulations”), the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (S.I. 2002/2005) (“the Working Tax Credit Regulations”), and the Tax Credits (Definition and Calculation of Income) Regulations 2002 (S.I. 2002/2006) (“the Income Regulations”).

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(a) S.I. 2002/2005; relevant amending instruments are S.I. 2010/751, S.I. 2013/388 and S.I. 2013/591.

(b) S.I. 2002/2006; relevant amending instruments are S.I. 2012/848 and S.I. 2013/388.

(c) Regulation 2(2) of S.I. 2002/2006 defines “ITEPA” as the Income Tax (Earnings and Pensions) Act 2003 (c. 1). Section 312A was inserted by paragraphs 5 and 8 of Schedule 37(2) to the Finance Act 2014 and has effect in relation to payments received on or after 1st October 2014).

Regulation 2 of these Regulations amends regulation 3(2)(ab)(i) of the Child Benefit Regulations to correctly reflect the types of academic courses the pursuit of which preclude entitlement in respect of a qualifying young person to Child Benefit.

Regulation 3(2) of these Regulations amends regulation 5(5) of the Child Tax Credit Regulations. The meaning of “full-time education” for the purposes of regulation 5(3)-(4) is extended so as to allow entitlement to continue during gaps between courses being undertaken by a qualifying young person.

Regulation 3(3) and regulation 4 of these Regulations substitute a new definition of “blind” into regulation 8 of the Child Tax Credit Regulations and regulation 14(4) and paragraph 9 of Part 1 of Schedule 1 to the Working Tax Credit Regulations respectively. This is to ensure that the definition of “blind” for tax credits purposes reflects the definition of “blind” used by the Department for Work and Pensions in its regulations, which are also being updated.

Regulation 5 amends the Income Regulations in order to add qualifying bonuses within section 312A of the Income Tax (Earning and Pensions) Act 2003 (c. 1) to the list of sources of income that are disregarded when calculating income for tax credits purposes.

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

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