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STATUTORY INSTRUMENTS

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**2019 No. 713**

**EXITING THE EUROPEAN UNION  
TAX CREDITS  
CHILD TRUST FUNDS**

The Tax Credits and Child Trust Funds  
(Amendment) (EU Exit) Regulations 2019

*Made* - - - - 28th March 2019

*Laid before Parliament* 29th March 2019

*Coming into force in accordance with  
regulation 1(2)*

**THE TAX CREDITS AND CHILD TRUST FUNDS  
(AMENDMENT) (EU EXIT) REGULATIONS 2019**

1. Citation and commencement
2. Amendment of the Tax Credits (Claims and Notifications) Regulations 2002
3. In regulation 2 (interpretation), in the definition of “relevant authority”—...
4. Amendment of the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002
5. After regulation 8 (determination of rate of child tax credit),...
6. Amendment of the Tax Credits (Payments by the Commissioners) Regulations 2002
7. In regulation 12 (amounts of payments), after paragraph (4) insert—...
8. Amendment of the Tax Credits (Residence) Regulations 2003
9. In regulation 3 (circumstances in which a person is treated...
10. Amendment of the Child Trust Funds Regulations 2004
11. In regulation 2 (interpretation), in paragraph (1)—
12. In regulation 12 (qualifying investments for an account)—
13. In the Schedule, in paragraph 2 (characteristics of stakeholder account...  
Signature  
Explanatory Note