
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”) and the Tax Credits (Residence) Regulations 2003 ([S.I. 2003/654](#)) (“the Residence Regulations”).

Regulation 2 inserts new paragraphs (4)(c) and (3)(c) into regulations 23 and 27 of the Child Benefit Regulations respectively. These provide that a person with limited leave to enter, or remain in, the United Kingdom under the Immigration Act 1971 which has been granted by virtue of Appendix EU is treated as not being in Great Britain or Northern Ireland, respectively, if that person would fall within paragraph (4)(a) or (b) of regulation 23, or paragraph (3)(a) or (b) of regulation 27, without such leave.

Regulation 3 inserts new paragraph (5)(b)(iii) into regulation 3 of the Residence Regulations which makes equivalent provision in relation to those Regulations.

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