
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make consequential amendments to social security and tax credits legislation.

Regulation 1 provides for citation and commencement.

Regulation 2 amends the Social Security (Immigration and Asylum) Consequential Amendments Regulations 2000 (S.I. 2000/636) (“the principal Regulations”). The regulation corrects an error in paragraph (3A) of regulation 2 of the principal Regulations (which paragraph was inserted by regulation 2(2)(b) of the Social Security, Child Benefit and Child Tax Credit (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1505)). The inserted paragraph (3A) of regulation 2 did not include a reference to a person who is “lawfully working in Great Britain”. As a consequence regulation 2(3A) of the principal Regulations provides that a person who is a national of a State with which the United Kingdom has concluded an agreement which replaces an European Union Association Agreement, would not be treated as person subject to immigration control for the purposes of child benefit even where that national was not working in Great Britain. Regulation 2 of these Regulations amends regulation 2(3A) of the principal Regulations to insert the requirement to be lawfully working in Great Britain.

Regulation 3 of these Regulations corrects an identical error in regulation 2(3A) of the Social Security (Immigration and Asylum) Consequential Amendments Regulations (Northern Ireland) 2000 (S. R. 2000 No. 71).

Regulation 4 of these Regulations amends the Tax Credits (Definition and Calculation of Income) Regulations 2002 (S.I. 2002/2006) to provide that payments made under the scheme known as the Covid-19 support scheme: working households receiving tax credits are disregarded in calculating income for the purposes of tax credits.

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