



# Welfare Reform and Work Act 2016

## 2016 CHAPTER 7

### *Welfare benefits*

#### **13 Changes to child tax credit**

- (1) Section 9 of the Tax Credits Act 2002 (maximum rate of child tax credit) is amended as follows.
- (2) In subsection (2)—
  - (a) in paragraph (a), for “all persons entitled to child tax credit, and” substitute “every person or persons entitled to child tax credit who is, or either or both of whom is or are, responsible for a child or qualifying young person who was born before 6 April 2017, ”;
  - (b) at the end insert “, and
  - (c) an element which is to be included in the case of a child or qualifying young person who is disabled or severely disabled.”
- (3) In subsection (3), at the end insert “ and that specified in paragraph (c) of that subsection is to be known as the disability element of child tax credit ”.
- (4) After subsection (3) insert—

“(3A) Subsection (3B) applies in the case of a person or persons entitled to child tax credit where the person is, or either or both of them is or are, responsible for a child or qualifying young person born on or after 6 April 2017.

(3B) The prescribed manner of determination in relation to the person or persons must not include an individual element of child tax credit in respect of the child or qualifying young person unless—

  - (a) he is (or they are) claiming the individual element of child tax credit for no more than one other child or qualifying young person, or
  - (b) a prescribed exception applies.”
- (5) In subsection (5), for paragraph (c) substitute—

---

**Changes to legislation:** There are currently no known outstanding effects for the Welfare Reform and Work Act 2016, Section 13. (See end of Document for details)

---

“(c) may include provision for the amount of the disability element of child tax credit to vary according to whether the child or qualifying young person is disabled or severely disabled.”

---

**Commencement Information**

**I1** [S. 13](#) in force at Royal Assent for specified purposes and at 6.4.2017 otherwise, see [s. 36\(4\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Welfare Reform and Work Act 2016, Section 13.