STATUTORY INSTRUMENTS

2002 No. 2008

The Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002

[[F1]Cases where there is a reciprocal agreement

8A.—(1) This regulation applies where the United Kingdom is competent to pay family benefits in accordance with Article 39 of the Reciprocal Agreement with Ireland but where Ireland has primary competence for payment of those benefits.

(2) Where this regulation applies, child tax credit shall be paid at the rate according to the calculation set out in paragraph (4) of Article 39 of the Reciprocal Agreement with Ireland.

(3) Child tax credit shall be paid on a provisional basis where—

(a) Article 39(5) of the Reciprocal Agreement with Ireland applies;

(b) the United Kingdom is Party B in the circumstances set out under Article 40(1)(b) of the Reciprocal Agreement with Ireland; or

(c) the United Kingdom does not agree that it has primary competence for payment of family benefits where the child resides or the children reside in the United Kingdom and Article 63(2) of the Reciprocal Agreement with Ireland applies.

(4) In this regulation—

(a) "family benefits" has the meaning as set out in Article 3(1)(x) of the Reciprocal Agreement with Ireland; and

(b) "the Reciprocal Agreement with Ireland" means the Convention on Social Security between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Ireland signed at Dublin on 1st February 2019.**]**

Textual Amendments

F1 Reg. 8A inserted (coming into force in accordance with reg. 1(2)(b) of the amending S.I.) by The Tax Credits and Child Trust Funds (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/713), **reg. 5** (see S.I. 2019/622, art. 1 and S.I. 2019/128, **reg. 1(2)**); 2020 c. 1, **Sch. 5 para. 1(1)**

Changes to legislation:
There are currently no known outstanding effects for the The Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002, Section 8A.