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STATUTORY INSTRUMENTS

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**2004 No. 1243**

**The Tax Credits (Residence) (Amendment) Regulations 2004**

**Amendment of the Tax Credits (Residence) Regulations 2003**

**3.** In regulation 3 (circumstances in which a person is treated as not being in the United Kingdom) add at the end—

“(5) A person shall be treated as not being in the United Kingdom for the purposes of Part 1 of the Act where he—

- (a) makes a claim for child tax credit (other than being treated as making a claim under regulation 11 or 12 of the Tax Credits (Claims and Notifications) Regulations 2002<sup>(1)</sup> or otherwise), on or after 1st May 2004; and
- (b) does not have a right to reside in the United Kingdom.”.