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STATUTORY INSTRUMENTS

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**2006 No. 222**

**The Child Tax Credit (Amendment) Regulations 2006**

**Amendment of the Child Tax Credit Regulations 2002**

- 4.—(1) Amend regulation 5 (maximum age and prescribed conditions) as follows.
- (2) In paragraph (1) for “nineteen” substitute “twenty”.
- (3) In paragraph (2) for “nineteen” substitute “twenty”.
- (4) In paragraph (3)—
- (a) in the words before sub-paragraph (a) omit “either”;
- (b) at the end of sub-paragraph (a) omit “or”;
- (c) after sub-paragraph (a) insert—
- “(ab) undertaking approved training which is not provided to him by virtue of his employment or any office held by him; or”
- (d) in sub-paragraph (b)—
- (i) for paragraph (i) substitute—
- “(i) he ceased to receive full-time education or to undertake approved training (the date of that event being referred to as “the relevant leaving date”);”
- (ii) in paragraph (ii) for “date of leaving education” substitute “relevant leaving date”; and
- (iii) in paragraph (iii) for “date of leaving education” substitute “relevant leaving date”.
- (5) After paragraph (3) insert—
- “(3A) A person who has attained the age of nineteen years satisfies paragraph (3)(a) or (ab) only where the course of education or training began before he attained that age.”.
- (6) In paragraph (4)—
- (a) in sub-paragraph (a) —
- (i) after “education” insert “or approved training”;
- (ii) after “remunerative work;” insert “or”; and
- (b) omit sub-paragraph (b).
- (7) After paragraph (6)—
- “(7) In determining whether a person is undertaking a course of full-time education or approved training, there shall be disregarded any interruption—
- (a) for a period of up to 6 months, whether beginning before or after the person concerned attains age 16, to the extent that it is reasonable in the opinion of the Board to do so; and
- (b) for any period due to illness or disability of the mind or body of the person concerned provided that it is reasonable in the opinion of the Board to do so.”.