
STATUTORY INSTRUMENTS

2018 No. 1130

The Child Tax Credit (Amendment) Regulations 2018

Amendment of the Child Tax Credit Regulations 2002

3. In regulation 9 (exceptions for the purposes of regulation 7(2A)(b))(1)—

(a) for paragraph (1) substitute—

“(1) For the purposes of regulation 7(2A)(b), an exception applies in relation to A if—

(a) A is (in accordance with paragraphs (5) and (6)) the third or subsequent child or qualifying young person for whom the claimant, or either or both of the joint claimants, is or are responsible and either—

(i) any of regulations 10 to 14 applies in relation to A; or

(ii) all, or all but one, of the other children or qualifying young persons (“AA”) for whom the claimant, or either or both of the joint claimants, is or are responsible are adopted within the meaning given by regulation 11 or cared for under a non-parental caring arrangement within the meaning given by regulation 12 (reading references to “A” in those regulations as if they were references to “AA”); or

(b) A is (in accordance with paragraphs (5) and (6)) the first or second child or qualifying young person for whom the claimant, or either or both of the joint claimants, is or are responsible.”,

(b) omit paragraphs (2) and (4),

(c) in paragraph (5), for “paragraphs (1) and (2)” substitute “this regulation”,

(d) for paragraph (6), substitute—

“(6) In a case where the date determined under paragraph (5) is the same in respect of two or more members, their order (as between themselves only) is to be such as the Board determines to be appropriate to ensure that the individual element of child tax credit is included in respect of the greatest number of members.”,

(e) omit paragraph (8).