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STATUTORY INSTRUMENTS

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**2020 No. 297**

**The Tax Credits, Child Benefit, Guardian's Allowance and Childcare Payments (Miscellaneous Amendments) Regulations 2020**

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

- 4.—(1) The Child Tax Credit Regulations 2002(1) are amended as follows.
- (2) In regulation 5 (maximum age and prescribed conditions for a qualifying young person)(2)—
- (a) in paragraph (5)(b) after “the Board(3),” insert—
    - “or,
    - (c) where that person begins to receive that education after attaining the age of 16, elsewhere, if approved by the Board, provided that—
      - (i) that person has received a statement of special educational needs, and
      - (ii) that programme of education has been assessed by a local authority as being suitable for that person’s special needs,” and
  - (b) after paragraph (7) insert—

“(8) In this regulation “a statement of special educational needs” means a statement, plan or assessment made by a local authority, which identifies and assesses the special educational needs of a person and specifies the special educational provision required by that person.”.
- (3) In regulation 8 (prescribed conditions for a disabled or severely disabled child or qualifying young person)(4)—
- (a) in paragraph (1)(b) for “paragraph (3), (4) or (5)” substitute “paragraph (3), (4), (5) or (6)”;
  - (b) in paragraph (2)—
    - (i) at the end of sub-paragraph (d) for the full stop substitute “, or”, and
    - (ii) after sub-paragraph (d) insert—
      - “(e) a payment of disability assistance is payable by the Scottish Ministers under section 31 of the Social Security (Scotland) Act 2018(5).”, and
  - (c) after paragraph (5) insert—

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(1) [S.I. 2002/2007](#), relevant amending instruments are [S.I. 2003/738](#), [2006/222](#), [2007/2151](#), [2008/2169](#), [2013/388](#), [2013/591](#) and [2014/2924](#).

(2) Regulation 5(5) has been amended by regulation 5 of [S.I. 2003/738](#), regulation 4 of [S.I. 2007/2151](#), regulation 10 of [S.I. 2008/2169](#) and regulation 3 of [S.I. 2014/2924](#).

(3) “The Board” is defined in regulation 2 as being “the Commissioners for Her Majesty’s Revenue and Customs”. This definition was inserted by regulation 3 of [S.I. 2003/738](#) and amended by regulation 3 of [S.I. 2006/222](#).

(4) Regulation 8 has been amended by regulation 30 of [S.I. 2013/388](#) and paragraph 26 of the Schedule to [S.I. 2013/591](#) which inserted paragraph (5).

(5) [2018 asp. 9](#).

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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“(6) A person satisfies the requirements of this paragraph if disability assistance under section 31 of the Social Security (Scotland) Act 2018 is payable at the higher rate in respect of that person.

(7) In this regulation “Scottish Ministers” has the meaning given by section 44(2) of the Scotland Act 1998.”.