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STATUTORY INSTRUMENTS

2023 No. 1139

SOCIAL SECURITY

TAX CREDITS

**The Child Benefit and Tax Credits (Miscellaneous Amendments)
Regulations 2023**

Made - - - - at 10:00 a.m. on 26th October 2023

Laid before Parliament at 12:15 p.m. on 26th October 2023

Coming into force - - - - 27th October 2023

The Treasury make these Regulations in exercise of the powers conferred by sections 146(3) and 175(1), (1A), (3) and (4) of the Social Security Contributions and Benefits Act 1992(a) and sections 142(3) and 171(1), (3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b), and now exercisable by them(c), and sections 7(8) and (9) and 65(1), (7) and (9) of the Tax Credits Act 2002(d).

Citation and commencement

1. These Regulations may be cited as the Child Benefit and Tax Credits (Miscellaneous Amendments) Regulations 2023 and come into force on 27th October 2023.

(a) 1992 c. 4. Section 146(3) was substituted by section 56(1) of the Tax Credits Act 2002 (c. 21) (“the 2002 Act”) and subsequently amended by paragraph 13(3)(a) and (b) of Schedule 1 to the Child Benefit Act 2005 (c. 6). Section 147(1) defines “prescribed” as meaning “prescribed by regulations”. Section 175(1) was amended by paragraph 29(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) (“the 1999 Act”). Section 175(1A) was inserted by paragraph 29(3) of Schedule 3 to the 1999 Act and subsequently amended by Schedule 6 to the 2002 Act. Section 175(4) was amended by paragraph 29(4) of the 1999 Act.

(b) 1992 c. 7. Section 142(3) was substituted by section 56(2) of the 2002 Act and subsequently amended by paragraph 39(3)(a) and (b) of Schedule 1 to the Child Benefit Act 2005. Section 143(1) defines “prescribed” as meaning “prescribed by regulations”. Section 171(1) was amended by paragraph 5 of Schedule 4 to the 2002 Act.

(c) The functions of the Secretary of State under section 146(3) of the Social Security Contributions and Benefits Act 1992 were transferred to the Treasury by section 49(1)(b) of the 2002 Act. The functions of the Department for Social Development (to which the functions of the Department of Health and Social Services were transferred by the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481) and which was renamed as the Department for Communities by section 1 of the Departments Act (Northern Ireland) 2016 (c. 5)) under section 142(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 were transferred to the Treasury by section 49(2)(b) of the 2002 Act.

(d) 2002 c. 21. Part 1 (but not Schedule 1 or 3) has been repealed by section 147 of, and Part 1 of Schedule 14 to, the Welfare Reform Act 2012 (c. 5) as commenced by S.I. 2019/167 (C. 6), subject to savings provisions provided by article 3 of that instrument.

Amendment of the Child Benefit (General) Regulations 2006

- 2.—(1) The Child Benefit (General) Regulations 2006(a) are amended as follows.
- (2) In regulation 23 (circumstances in which person treated as not being in Great Britain)—
- (a) in paragraph (2), for “Paragraphs (1) and (5) do” substitute “Paragraph (1) does”,
 - (b) in paragraph (3), omit “and paragraph (5) shall not apply”,
 - (c) omit paragraphs (5) to (7).
- (3) In regulation 27 (circumstances in which person treated as not being in Northern Ireland)—
- (a) in paragraph (2), omit “and paragraph (4) shall not apply”,
 - (b) omit paragraphs (4) to (6).

Amendment of the Tax Credits (Definition and Calculation of Income) Regulations 2002

3.—(1) The Tax Credits (Definition and Calculation of Income) Regulations 2002(b) are amended as follows.

(2) In regulation 10(2)(c) (investment income), in Table 4 (payments in the calculation of investment income), at item 9—

- (a) in column 1, after “ITTOIA)” insert “or under the Victims of Overseas Terrorism Compensation Scheme 2012(d) or any corresponding scheme established under section 47 of the Crime and Security Act 2010(e)”,
- (b) for the entry in column 2 substitute—

“The amount to which no liability to income tax arises under section 732 of ITTOIA.”.

(3) In regulation 19(f) (general disregards in the calculation of income), in Table 6 (sums to be disregarded in the calculation of income), after item 43 insert—

“44. An award of compensation made under the Victims of Overseas Terrorism Compensation Scheme 2012 or any corresponding scheme established under section 47 of the Crime and Security Act 2010.”.

Scott Mann
Andrew Stephenson

At 10.00 a.m. on 26th October 2023 Two of the Lords Commissioners of His Majesty's Treasury

(a) S.I. 2006/223; relevant amending instruments are S.I. 2014/1511, 2018/788, 2019/364, 2020/672, 2020/1309, 2021/1039, 2022/346 and 2023/533.

(b) S.I. 2002/2006.

(c) Regulation 10(2) was relevantly amended by S.I. 2003/2815 and 2006/766.

(d) Details of this scheme have been published on assets.publishing.service.gov.uk/media/5a7c7db340f0b62aff6c20b5/9780108512124.pdf. Paper copies of all relevant documentation relating to the scheme are available for inspection at: His Majesty's Revenue and Customs at 100 Parliament Street, London, SW1A 2BQ.

(e) 2010 c. 17.

(f) Regulation 19 was relevantly amended by S.I. 2003/732, 2003/2815, 2004/762, 2006/766, 2009/2887, 2010/751, 2010/2914, 2011/721, 2013/591, 2014/513, 2016/360, 2016/978, 2018/365, 2019/364, 2020/297, 2020/534, 2020/941, 2020/1515, 2021/495, 2021/810, 2021/1286 and 2022/346 and S.I. 2004/1748 (W. 185).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend child benefit and tax credits legislation.

Regulation 1 provides for citation and commencement.

Regulation 2 amends regulations 23 and 27 of the Child Benefit (General) Regulations 2006 (S.I. 2006/223) (“the ChB Regulations”). Regulation 23 of the ChB Regulations sets out the circumstances in which a person is treated as not being in Great Britain for the purposes of entitlement to child benefit. In particular paragraph (5) sets out a 3-month residence requirement, paragraph (6) provides exceptions to this requirement and paragraph (7) contains interpretative provision, for the purposes of paragraph (6)(e). Regulation 2(2) of these Regulations revokes paragraphs (5) to (7) of regulation 23 of the ChB Regulations. Paragraphs (4) to (6) of regulation 27 of the ChB Regulations make identical provision in respect of Northern Ireland. Regulation 2(3) of these Regulations revokes paragraphs (4) to (6) of regulation 27 of the ChB Regulations.

Regulation 3 amends Table 4 in regulation 10 and Table 6 in regulation 19 of the Tax Credits (Definition and Calculation of Income) Regulations 2002 (S.I. 2002/2006). Regulation 3(2)(a) inserts wording into column 1 of item 9 of Table 4 in regulation 10. Regulation 3(3) inserts new entry 44 into Table 6 in regulation 19. This provides that awards and annuity payments under an award of compensation made under the Victims of Overseas Terrorism Compensation Scheme 2012 are to be disregarded in calculating income for the purposes of tax credits. Regulation 3(2)(b) corrects an error in column 2 of item 9 of Table 4 in regulation 10.

A full impact assessment has not been produced for this instrument as no impact on the private and voluntary sector is foreseen,

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