

**2006 No. 1163**

**TAX CREDITS**

**The Child Tax Credit (Amendment No. 2) Regulations 2006**

<i>Made</i> - - - -	<i>25th April 2006</i>
<i>Laid before Parliament</i>	<i>25th April 2006</i>
<i>Coming into force</i> - -	<i>24th May 2006</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 8(2) and 65(1), (7) and (9) of the Tax Credits Act 2002(a):

**Citation and commencement**

1. These Regulations may be cited as the Child Tax Credit (Amendment No. 2) Regulations 2006 and shall come into force on 24th May 2006.

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

2.—(1) The Child Tax Credit Regulations 2002(b) are amended as follows.

(2) In regulation 3(1) (circumstances in which a person is or is not responsible for a child or a qualifying young person)(c) after Case E insert—

**“Case F**

The child (having attained the age of sixteen) or the qualifying young person claims and receives working tax credit in his or her own right (whether alone or on a joint claim).

This Case does not apply in the case of a child or qualifying young person, for whom another (“the recipient”), had made a claim for child tax credit before, and was entitled to receive child tax credit immediately before, the making of these Regulations, until—

- (a) the child or qualifying young person ceases to receive relevant education or approved training (in each case within the meaning of regulation 1(2) of the Child Benefit (General) Regulations 2006(d)),
- (b) the recipient ceases to receive child tax credit for any other reason, or
- (c) 24th August 2006,

whichever occurs first.”.

*Vernon Coaker*  
*Dave Watts*

25th April 2006

Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 2002 c. 21.  
(b) S.I. 2002/2007.  
(c) Regulation 3 has been amended. The relevant amendment is that made by regulation 2(2) of S.I. 2004/762.  
(d) S. I. 2006/223.

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Child Tax Credit Regulations 2002 (S.I. 2002/2007).

Regulation 1 provides for the citation and commencement of these Regulations.

Regulation 2 amends regulation 3(1) of the 2002 Regulations by adding a further case (Case F) in which a person is not to be treated as being responsible for a child or qualifying young person. The Case is that of a child or qualifying young person who is receiving working tax credit in his or her own right (whether alone or on a joint claim with a partner).

The new Case provides that it does not apply in the case of a person who was receiving child tax credit for the child or qualifying young person immediately before the making of these Regulations until—

- the child or qualifying young person ceases relevant education or approved training,
- the person claiming child tax credit ceases to receive it, or
- 24th August 2006,

whichever occurs first.

These Regulations do not impose new costs on business.