
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 spouse or 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.