

2017 No. 387

TAX CREDITS

The Child Tax Credit (Amendment) Regulations 2017

<i>Made</i>	- - - -	<i>14th March 2017</i>
<i>Laid before Parliament</i>		<i>15th March 2017</i>
<i>Coming into force</i>	- -	<i>6th April 2017</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 9, 43, 65(1), (7) and (9), and 67 of the Tax Credits Act 2002(a).

Citation and commencement

1. These Regulations may be cited as the Child Tax Credit (Amendment) Regulations 2017 and come into force on 6th April 2017.

Amendment of the Child Tax Credit Regulations 2002

2. The Child Tax Credit Regulations 2002(b) are amended in accordance with regulations 3 to 5 below.

3. In regulation 2(1) (interpretation)—

(a) insert as the first definition—

“‘A’, as a noun, has the meaning given by regulation 7(2A);”;

(b) in the definition of “claimant”, for the words from “except in regulation 7” to the end substitute “except in regulations 7 and 9 to 14 (for which see regulations 7(1) and 13(13) to (15))”;

(c) before the definition of “joint claim” insert—

“‘income support’ means income support under section 124 of the Contributions and Benefits Act;”;

(d) after the definition of the “normally living with test” insert—

“‘old style JSA’ means a jobseeker’s allowance under the Jobseekers Act 1995(c) as that Act has effect apart from the amendments made by Part 1 of Schedule 14 to the Welfare Reform Act 2012(d) that remove references to an income-based allowance;”;

(e) after the definition of “remunerative work” insert—

“‘step-parent’, in relation to A, means a person who is not A’s parent but—

(a) 2002 c. 21; section 9 was amended by section 13 of the Welfare Reform and Work Act 2016 (c. 7). Section 67 is cited for the definition of ‘prescribed’.

(b) S.I. 2002/2007; relevant amending instruments are S.I. 2005/2919, 2015/451, 2015/567.

(c) 1995 c. 18.

(d) 2012 c. 5.

- (a) is a member of a couple, the other member of which is a parent of A, where both are responsible for A; or
- (b) was previously a member of—
 - (i) a couple, the other member of which was a parent of A, or
 - (ii) a polygamous unit (within the meaning of the Tax Credits (Polygamous Marriages) Regulations 2003(a)), another member of which was a parent of A,
 if immediately prior to ceasing to be a member of that couple or that polygamous unit the person was, and has since remained, responsible for A;”.

4. In regulation 7 (determination of the maximum rate at which a person or persons may be entitled to child tax credit)—

- (a) in paragraph (1), after “paragraphs” insert “and in regulations 9 to 12 and 14”;
- (b) in paragraph (2)(a), after “credit” insert “if the claimant is, or either or both the joint claimants are, responsible for a child or qualifying young person who was born before 6th April 2017”;
- (c) in paragraph (2)(b), for “responsible.” substitute “responsible, but subject to paragraph (2A); and”;
- (d) after paragraph (2)(b) insert—
 - “(c) a disability element of child tax credit in the case of each child or qualifying young person who is disabled or severely disabled.”;
- (e) after paragraph (2) insert—
 - “(2A) Where the claimant, or either or both of the joint claimants, is or are responsible for a child or qualifying young person born on or after 6th April 2017 (“A”), the maximum rate referred to in paragraph (2) shall not include an individual element of child tax credit in respect of A unless—
 - (a) the claimant is, or the joint claimants are, claiming the individual element of child tax credit for no more than one other child or qualifying young person; or
 - (b) an exception applies in relation to A in accordance with regulation 9.”; and
- (f) in paragraph (4)—
 - (i) omit sub-paragraphs (a), (b), (d) and (e); and
 - (ii) in sub-paragraphs (c) and (f), for “any other” substitute “a”.

5. After regulation 8 insert—

“Individual element: exceptions to the restriction on numbers

Exceptions for the purposes of regulation 7(2A)(b)

- 9.—**(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 any of regulations 10 to 14 applies in relation to A; 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 and the condition in paragraph (2) is met.
- (2) The condition in this paragraph is met—
- (a) where A is the second child or qualifying young person, if—

(a) S.I. 2003/742, to which there are amendments not relevant to these Regulations.

- (i) there is another child or qualifying young person for whom the claimant, or either or both of the joint claimants, is or are responsible;
 - (ii) that other child or qualifying young person was born before 6th April 2017;
 - (iii) the claimant, or either or both of the joint claimants, was or were already responsible for A before the date on which the claimant, or either or both of the joint claimants, became responsible for that other child or qualifying young person; and
 - (iv) regulation 11 or 12 would have applied in relation to that other child or qualifying young person if references in those regulations to A were references to that other child or qualifying young person;
- (b) where A is the first child or qualifying young person, if there is more than one child or qualifying young person who fulfils the description set out in paragraphs (i) to (iv) of sub-paragraph (a).

(3) Where an exception applies in relation to A by virtue of paragraph (1), an exception applies also in relation to any other child or qualifying young person who was born on or after 6th April 2017 and for whom the claimant, or either or both of the joint claimants, is or are responsible, if—

- (a) regulation 7(2A) would (apart from this paragraph) prevent the inclusion of an individual element of child tax credit in respect of that other child or qualifying young person, but would not do so if A were disregarded; and
- (b) the claimant, or either or both of the joint claimants, was or were already responsible for that other child or qualifying young person before the date on which the claimant, or either or both of the joint claimants, became responsible for A.

(4) Where any of regulations 10 to 14 applies in relation to more than one child or qualifying young person, or different ones apply in relation to different children or qualifying young persons—

- (a) the reference to A in paragraph (3)(a) is a reference to all the children or qualifying young persons in respect of whom at least one of those regulations applies; and
- (b) the date referred to in paragraph (3)(b) is the date on which the claimant, or either or both of the joint claimants, became responsible for the first such child or qualifying young person for whom the claimant, or either or both of the joint claimants, became responsible.

(5) For the purposes of paragraphs (1) and (2), whether A is the first, second, third or subsequent child or qualifying young person is determined by treating children and qualifying persons as forming a single class and, subject to paragraph (6), the order of the members within that class is determined by the following date in relation to each member, taking the earliest date first:—

- (a) where the claimant, or at least one of the joint claimants, is the member's parent or step-parent (in either case, other than by adoption), the member's date of birth; or
- (b) in any other case, the date on which the claimant, or either or both of the joint claimants, became responsible for the member.

(6) In a case where—

- (a) the date determined under paragraph (5) is the same in respect of two or more members, or
- (b) the claimant, or either of the joint claimants, gave birth to a member less than 10 months after becoming responsible for a member in relation to whom regulation 12 applies,

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.

(7) Where joint claimants became responsible for a child or qualifying young person on different dates, any reference in this regulation to the date on which either or both of the joint claimants became responsible for that child or qualifying young person is a reference to the earliest of those dates.

(8) In paragraph (2)(a)(iv), the reference to regulation 11 includes a reference to regulation 14, but only where regulation 14 would have applied because—

- (a) the reference to regulation 11 in regulation 14(2)(b) is the reason why the criterion in regulation 14(2)(b) or (5)(b)(a) would have been satisfied; or
- (b) the reference to regulation 11 in regulation 14(4)(b) is the reason why the criterion in that sub-paragraph would have been satisfied.

Multiple births

10. This regulation applies in relation to A if—

- (a) the claimant, or at least one of the joint claimants, is a parent (other than an adoptive parent) of A;
- (b) A was one of two or more children born as a result of the same pregnancy;
- (c) the claimant, or either or both of the joint claimants, is or are responsible for at least two of the children or qualifying young persons born as a result of that pregnancy; and
- (d) A is not the first in the order of those children or qualifying young persons as determined in accordance with regulation 9.

Adoption

11.—(1) This regulation applies in relation to A if A has been—

- (a) placed for adoption with the claimant or either or both of the joint claimants; or
- (b) adopted by the claimant, or either or both of the joint claimants, in accordance with—
 - (i) the Adoption and Children Act 2002(**b**) (“the 2002 Act”);
 - (ii) the Adoption and Children (Scotland) Act 2007(**c**) (“the 2007 Act”); or
 - (iii) the Adoption (Northern Ireland) Order 1987(**d**) (“the 1987 Order”).

(2) But this regulation does not apply in relation to A if—

- (a) the claimant or at least one of the joint claimants—
 - (i) was a step-parent of A immediately prior to the adoption; or
 - (ii) has been a parent of A (other than by adoption) at any time;
- (b) the adoption order was made as a Convention adoption order within the meaning of—
 - (i) section 144 of the 2002 Act;
 - (ii) section 119(1) of the 2007 Act; or
 - (iii) article 2(2) of the 1987 Order; or
- (c) prior to the adoption, A was adopted by the claimant, or either or both of the joint claimants, under the law of any country or territory outside the British Islands.

(a) See the reference to “paragraph (2)” in regulation 14(5)(b).

(b) 2002 c. 38.

(c) 2007 asp 4.

(d) S.I. 1987/2203 (N.I. 22).

Non-parental caring arrangements

12.—(1) This regulation applies in relation to A if the claimant or at least one of the joint claimants—

- (a) is a friend or family carer in relation to A; or
- (b) is responsible for a child or qualifying young person who is a parent of A.

(2) But this regulation does not apply in relation to A if the claimant, or at least one of the joint claimants, is—

- (a) a parent of A; or
- (b) a step-parent of A.

(3) In this regulation, “friend or family carer” means a person who is responsible for A and—

- (a) is named, in—
 - (i) a child arrangements order under section 8 of the Children Act 1989(a), or
 - (ii) a residence order under article 8 of the Children (Northern Ireland) Order 1995(b),as a person with whom A is to live;
- (b) is a guardian of A appointed under—
 - (i) section 5 of the Children Act 1989;
 - (ii) section 7 of the Children (Scotland) Act 1995(c); or
 - (iii) article 159 or 160 of the Children (Northern Ireland) Order 1995;
- (c) is a special guardian of A appointed under section 14A of the Children Act 1989(d);
- (d) is entitled to a guardian’s allowance under section 77 of the Contributions and Benefits Act or section 77 of the Contributions and Benefits (Northern Ireland) Act 1992(e) in respect of A;
- (e) is a person in whose favour a kinship care order, as defined in section 72(1) of the Children and Young People (Scotland) Act 2014(f), subsists in relation to A;
- (f) is a person in whom one or more of the parental responsibilities or parental rights described in section 1 or 2 of that Act are vested by a permanence order made in respect of A under section 80 of the Adoption and Children (Scotland) Act 2007(g);
- (g) fell within any of paragraphs (a) to (f) immediately prior to A’s 16th birthday and has since continued to be responsible for A; or
- (h) has undertaken the care of A in circumstances in which it is likely that A would otherwise be looked after by a local authority.

Non-consensual conception

13.—(1) This regulation applies in relation to A if—

- (a) the claimant is A’s parent; and
- (b) the Board determines that—

(a) 1989 c. 41; section 8 was amended to refer to child arrangement orders by the Children and Families Act 2014 (c. 6), section 12 and Schedule 2, paragraphs 1 and 3.
(b) S.I. 1995/755 (N.I. 2).
(c) 1995 c. 36.
(d) Section 14A was inserted by section 115(1) of the Adoption and Children Act 2002 (c. 38).
(e) 1992 c. 7.
(f) 2014 asp 8.
(g) 2007 asp 4.

- (i) A is likely to have been conceived as a result of sexual intercourse to which the claimant did not agree by choice, or did not have the freedom and capacity to agree by choice; and
- (ii) the claimant is not living at the same address as the other party to that intercourse (“B”).

Control or coercion

(2) For the purposes of paragraph (1)(b)(i), the circumstances in which the claimant is to be treated as not having the freedom or capacity to agree by choice are to include (but are not limited to) circumstances in which, at or around the time A was conceived—

- (a) B was—
 - (i) personally connected to the claimant; and
 - (ii) repeatedly and continuously engaging in behaviour towards the claimant that was controlling or coercive; and
- (b) that behaviour had a serious effect on the claimant.

(3) For the purposes of paragraph (2)(a)(i), B is personally connected to the claimant if—

- (a) B is in an intimate personal relationship with the claimant; or
- (b) B and the claimant live together and—
 - (i) are members of the same family; or
 - (ii) have previously been in an intimate personal relationship with each other.

(4) For the purposes of paragraph (2)(b), behaviour has a serious effect on the claimant if—

- (a) it causes the claimant to fear, on at least two occasions, that violence will be used against the claimant; or
- (b) it causes the claimant serious alarm or distress which has a substantial adverse effect on the complainant’s day-to-day activities.

(5) For the purposes of paragraph (3)(b)(i), B and the claimant are members of the same family if—

- (a) they are, or have been, married to each other;
- (b) they are, or have been, civil partners of each other;
- (c) they are relatives (within the meaning of section 63(1) of the Family Law Act 1996^(a));
- (d) they have agreed to marry each other (whether or not the agreement has been terminated);
- (e) they have entered into a civil partnership agreement (within the meaning of section 73 or 197 of the Civil Partnership Act 2004^(b)), whether or not the agreement has been terminated;
- (f) they are both parents of the same child;
- (g) they have, or have had, parental responsibility (within the meaning of section 3 of the Children Act 1989 or article 6 of the Children (Northern Ireland) Order 1995) for the same child; or
- (h) they have, or have had, in respect of the same child, one or more of the parental responsibilities or parental rights described in section 1 or 2 of the Children (Scotland) Act 2007.

(a) 1996 c. 27. The definition of ‘relative’ was amended by the Civil Partnership Act 2004 (c. 33), Schedule 9, paragraph 14(1) and (4); and by the Domestic Violence, Crime and Victims Act 2004 (c. 28), Schedule 10, paragraph 41(1) and (3).
 (b) 2004 c. 33.

Determinations

- (6) The Board may make a determination under paragraph (1)(b)(i) if, and only if—
- (a) the claimant provides evidence from an approved person which demonstrates that—
 - (i) the claimant has had contact with that person or another approved person; and
 - (ii) the claimant’s circumstances are consistent with those of a person to whom paragraph (1)(a) and (b)(i) apply; or
 - (b) there has been—
 - (i) a conviction for—
 - (aa) an offence of rape under section 1 of the Sexual Offences Act 2003(a), section 1 of the Sexual Offences (Scotland) Act 2009(b) or article 5 of the Sexual Offences (Northern Ireland) Order 2008(c),
 - (bb) an offence of controlling or coercive behaviour in an intimate or family relationship under section 76 of the Serious Crime Act 2015(d), or
 - (cc) any offence under the law of any jurisdiction outside the United Kingdom that the Board considers to be analogous to an offence mentioned in paragraph (aa) or (bb), or
 - (ii) an award under the Criminal Injuries Compensation Scheme in respect of a relevant criminal injury sustained by the claimant,
- and it appears to the Board to be likely (disregarding the matters mentioned in paragraph (7)) that the offence was committed, or the relevant criminal injury was caused, by B and either resulted in the conception of A or diminished the claimant’s freedom or capacity to agree by choice to the sexual intercourse which resulted in that conception.

(7) In considering, for the purposes of paragraph (6)(b), the likelihood that the offence or injury resulted in the conception of A the matters to be disregarded are any possibilities that the conception of A may have resulted from another such offence or injury, regardless of whether any conviction or award has occurred in respect of that other offence or injury.

(8) In paragraph (6)(a), “approved person” means a person of a description specified on a list approved by the Board for the purposes of this regulation and acting in the capacity referred to in the description.

- (9) In paragraph (6)(b)(ii), “relevant criminal injury” means—
- (a) a sexual offence (including a pregnancy sustained as a direct result of being the victim of a sexual offence),
 - (b) physical abuse of an adult, including domestic abuse, or
 - (c) mental injury,

as described in the tariff of injuries in the Criminal Injuries Compensation Scheme.

(10) In paragraphs (6)(b)(ii) and (9), “Criminal Injuries Compensation Scheme” means the Criminal Injuries Compensation Scheme or the Northern Ireland Criminal Injuries Compensation Scheme as established from time to time under the Criminal Injuries Compensation Act 1995(e) or the Criminal Injuries Compensation (Northern Ireland) Order 2002(f) respectively.

(a) 2003 c. 42.
(b) 2009 asp 9.
(c) S.I. 2008/1769 (N.I. 2).
(d) 2015 c. 9.
(e) 1995 c. 53.
(f) S.I. 2002/796 (N.I. 1).

(11) The Board may treat the condition in paragraph (6)(a) as met if the Board are satisfied that the claimant has provided the evidence to the Secretary of State for corresponding purposes in relation to universal credit, income support or old style JSA.

(12) The Board may make a determination under paragraph (1)(b)(ii) if the claimant confirms that the criterion in paragraph (1)(b)(ii) is met.

Application to single and joint claims

(13) In this regulation, “claimant”, in relation to a single claim, means the person who makes the claim.

(14) In relation to a joint claim—

- (a) paragraph (1)(b)(i) applies if it applies to either of the joint claimants; and
- (b) references in the other provisions of this regulation to “the claimant” mean the joint claimant to whom paragraph (1)(b)(i) applies (and, in paragraphs (6) and (11) include a joint claimant who purports to meet that criterion).

(15) In paragraph (14), “joint claimant” means a member of the couple making the claim.

Continuation of certain exceptions

14.—(1) This regulation applies in relation to A if—

- (a) no other exception applies in relation to A under these Regulations;
- (b) the claimant, or at least one of the joint claimants, is A’s step-parent (and, in this Regulation, “C” means the claimant or a joint claimant who is A’s step-parent); and
- (c) paragraph (2), (4) or (5) applies.

(2) This paragraph applies if—

- (a) C has previously been entitled to child tax credit jointly with a parent of A;
- (b) immediately before that joint entitlement ceased, an exception applied under regulation 9(1) by virtue of regulation 10, 11 or 13 applying in relation to A;
- (c) since that joint entitlement ceased, C has continuously been entitled to child tax credit (whether or not jointly with another person); and
- (d) where the criterion in sub-paragraph (b) is met by virtue of its reference to regulation 10, the condition in paragraph (3) is met.

(3) The condition in this paragraph is that—

- (a) the claimant, or either or both of the joint claimants, is or are responsible for one or more other children or qualifying young persons born as a result of the same pregnancy as A; and
- (b) A is not the first in the order of those children as determined in accordance with regulation 9.

Where a corresponding exception previously applied for the purposes of another benefit

(4) This paragraph applies if—

- (a) within the 6 months immediately preceding the day on which a relevant CTC entitlement began—
 - (i) C was entitled to an award of universal credit as a member of a couple jointly with a parent of A; or
 - (ii) C and a parent of A were a couple and either of them was entitled to an award of income support or old style JSA;
- (b) immediately before the entitlement mentioned in sub-paragraph (a)(i) or (ii) ceased, the amount of that entitlement included an amount in respect of A by virtue of any exception corresponding, for the purposes of that entitlement, to an

exception under regulation 9(1) by virtue of regulation 10, 11 or 13 applying in relation to A;

- (c) C has continuously been entitled to child tax credit (whether or not jointly with another person) since the relevant CTC entitlement mentioned in sub-paragraph (a); and
- (d) where the criterion in sub-paragraph (b) is met by virtue of its reference to regulation 10, the condition in paragraph (3) is met.

(5) This paragraph applies if—

- (a) within the 6 months immediately preceding the day on which a relevant CTC entitlement began—
 - (i) C was entitled to an award of universal credit (whether or not as a member of a couple jointly with another person); or
 - (ii) C was entitled to an award of income support or old style JSA (whether or not C was in a couple with another person);
- (b) immediately before the entitlement mentioned in sub-paragraph (a)(i) or (ii) ceased, the amount of that entitlement included an amount in respect of A by virtue of any exception corresponding, for the purposes of that entitlement, to the exception that, under regulation 9(1), applies where this regulation applies;
- (c) C has continuously been entitled to child tax credit (whether or not jointly with another person) since the relevant CTC entitlement mentioned in sub-paragraph (a); and
- (d) where the criterion in sub-paragraph (b) is met by virtue of the reference to regulation 10 in paragraph (2), the condition in paragraph (3) is met.

Interpretation

(6) In this regulation—

- “couple” has the same meaning as in Part 1 of the Welfare Reform Act 2012(a); and
- “relevant CTC entitlement” means an entitlement of C (whether or not jointly with another person) to child tax credit.

(7) For the purposes of this regulation, an entitlement of C to child tax credit is to be regarded as continuous despite any interruption of less than 6 months in such an entitlement.”.

Amendment of the Tax Credits (Polygamous Marriages) Regulations 2003

6. The Tax Credits (Polygamous Marriages) Regulations 2003(b) are amended in accordance with regulations 7 to 11 below.

7. In regulation 8 (which modifies section 9 of the Tax Credits Act 2002(c)), for “section 9(2)(b)” substitute “both section 9(2)(b) and (3A)”.

8. In regulation 23 (which modifies regulation 2(1) of the Child Tax Credit Regulations 2002(d)), after paragraph (b) insert—

- “(c) in the definition of “step-parent”, in paragraph (a) only, for “couple, the other” substitute “polygamous unit, another”;”.

9. In regulation 25 (which modifies regulation 7 of the Child Tax Credit Regulations 2002)—

- (a) in paragraph (b), for “paragraph (2)(b)(ii)” substitute “both paragraph (2)(a) and (b)(ii)”; and

(a) 2012 c. 5. For the meaning of ‘couple’, see section 39 as amended by S.I. 2014/560, 2014/3229.

(b) S.I. 2003/742, to which there are amendments not relevant to these Regulations.

(c) 2002 c. 21. Subsection (3A) was inserted by section 13(4) of the Welfare Reform and Work Act 2016 (c. 7).

(d) S.I. 2002/2007; relevant amending instruments are S.I. 2005/2919, 2015/451, 2015/567.

(b) after paragraph (b) insert—

“(c) in paragraph (2A) for “either or both” substitute “any or all”.”.

10. After regulation 25 insert—

25A. In regulation 9—

- (a) in paragraphs (1) to (5) for “either or both” (in each place they appear) substitute “any or all”;
- (b) in paragraph (6)(b) for “either” substitute “any”;
- (c) in paragraph (7) for “either or both” substitute “any or all”.

25B. In regulation 10(c) for “either or both” substitute “any or all”.

25C. In regulation 11 for “either or both” (in each place they appear) substitute “any or all”;

25D. In regulation 13—

- (a) in paragraph (14)(a) for “either” substitute “any”;
- (b) in paragraph (15) for “couple” substitute “polygamous unit”.

25E. In regulation 14(3)(a) for “either or both” substitute “any or all”.”

11. In regulation 50(3) (which modifies regulation 3 of the Tax Credits (Payment by the Commissioners) Regulations 2002(a)), after “individual element” insert “, and any disability element.”.

David Evennett

Robert Syms

14th March 2017

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulations 3 to 5 of these Regulations amend the Child Tax Credit Regulations 2002 (S.I. 2002/2007) (“the 2002 Regulations”) to give effect to the following requirements of section 9 of the Tax Credits Act 2002 (c. 21) as amended by section 13 of the Welfare Reform and Work Act 2016 (c. 7) (“the amended section 9”) in relation to the determination of the maximum rate at which a person or persons may be entitled to child tax credit:

- the family element of child tax credit is no longer to be included where the only children or qualifying young persons for whom the person is (or persons are) responsible were born on or after 6th April 2017;
- a new disability element is to be included in respect of each child or qualifying young person who is disabled or severely disabled (instead of an increased amount of the individual element of child tax credit that has hitherto applied in such cases);
- the individual element of child tax credit is not to be included in respect of a child or qualifying young person born on or after 6th April 2017 unless the person is (or persons are) claiming it for no more than one other child or qualifying young person or an exception applies. As permitted by the amended section 9, these Regulations prescribe exceptions.

Regulations 6 to 11 of these Regulations make consequential amendments to the Tax Credits (Polygamous Marriages) Regulations 2003 (S.I. 2003/742) (“the 2003 Regulations”) so that the amended section 9 and the amendments which these Regulations make to the 2002 Regulations

(a) S.I. 2002/2173; relevant amending instruments are S.I. 2004/1241, 2005/2200 (which amended the title of the Regulations), 2005/2919.

apply with modifications in relation to polygamous units (as defined by the 2003 Regulations), and the new disability element is taken into account.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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