STATUTORY INSTRUMENTS

2003 No. 738

TAX CREDITS

The Child Tax Credit (Amendment) Regulations 2003

Made - - - -	*14th March 2003*
Laid before Parliament	*14th March 2003*
Coming into force - -	*6th April 2003*

The Treasury, in exercise of the powers conferred upon them by sections 8 and 65(1), (3), (7) and (9) of the Tax Credits Act 2002(**a**), hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Child Tax Credit (Amendment) Regulations 2003 and shall come into force on 6th April 2003.

Amendments to the Child Tax Credit Regulations 2002

2. Amend the Child Tax Credit Regulations 2002**(b)** as follows.

3. In regulation 2—

(a) add at the appropriate place the following definition—

""the Board" means the Commissioners of Inland Revenue;";

(b) in the definition of "Careers Service" omit paragraph (c) of that definition;

(c) in the definition of "relevant training programme" after paragraph (a) of that definition insert—

"(aa) provision secured by the Learning and Skills Council for England or the National Council for Education and Training for Wales under Parts 1 or 2 of the Learning and Skills Act 2000**(c)**;".

4. In regulation 5(2) add at the end "(and once a person falls within the terms of paragraph (3)(b), he shall be treated as having satisfied the first condition from the date of leaving education mentioned in that paragraph)".

5. In regulation 5(3)(b) for paragraphs (i) to (iii) substitute—

"(i) he has ceased to receive full-time education (the date of that event being referred to as "the date of leaving education"),

(ii) within 3 months of the date of leaving education, he has notified the Board (in the manner prescribed by regulation 22 of the Tax Credits (Claims and Notifications)

(**a**) 2002 c. 21.
(b) S.I. 2002/2007.
(c) 2000 c. 21.

Regulations 2002**(a)**) that he is registered for work or training with the Careers Service, the Connexions Service or the Department for Employment and Learning, and

(iii) not more than 20 weeks has elapsed since the date of leaving education.".

6. In regulation 5(5)(b) after "Scottish Ministers" insert ", the Board".

Jim Fitzpatrick
John Heppell

14th March 2003 — Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Tax Credits Act 2002 introduces new tax credits – child tax credit and working tax credit – which will be available from 6th April 2003. These regulations amend the Child Tax Credit Regulations 2002 (S.I. 2002/2007) ("the principal Regulations").

Regulation 1 provides for citation and commencement.

Regulations 2 to 6 make technical amendments to the principal Regulations (in particular regulation 5 amends the test whether a person under eighteen who has left full-time education and is registered for work or training is treated for a period of 20 weeks as a qualifying young person for child tax credit).

(a) S.I. 2002/2014.

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