This Statutory Instrument has been made, in part, as a consequence of a defect in S.I. 2020/1505 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2021 No. 495

SOCIAL SECURITY

TAX CREDITS

The Social Security and Tax Credits (Miscellaneous and Coronavirus Amendments) Regulations 2021

Made - - - -	*21st April 2021*
Laid before Parliament	*22nd April 2021*
Coming into force - -	*13th May 2021*

The Treasury, in exercise of the powers conferred by section 115(3), (4) and (5) of the Immigration and Asylum Act 1999(**a**), section 175(3) of the Social Security Contributions and Benefits Act 1992(**b**) and sections 7(8) and 65(1) of the Tax Credits Act 2002(**c**), make the following Regulations.

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Social Security and Tax Credits (Miscellaneous and Coronavirus Amendments) Regulations 2021 and come into force on 13th May 2021.

(2) Regulations 2 and 3 have effect in relation to claims for child benefit made on or after 13th May 2021.

Amendment of the Social Security (Immigration and Asylum) Consequential Amendments Regulations 2000

2.—(1) The Social Security (Immigration and Asylum) Consequential Amendments Regulations 2000(**d**) are amended as follows.

(2) In regulation 2 (persons not excluded from specified benefits under section 115 of the Immigration and Asylum Act 1999), for paragraph (3A) substitute—

(**a**) 1999 c. 33. Section 115 was relevantly amended by paragraph 21 of Schedule 4 to the Tax Credits Act 2002 (c. 21). Section 115(5) defines "prescribed" in relation to child benefit as meaning "prescribed by regulations made by the Treasury".
(**b**) 1992 c. 4. Section 175(3) is applied by virtue of section 115(7) of the Immigration and Asylum Act 1999 (c. 33).
(**c**) 2002 c. 21. Part 1 of the Tax Credits Act 2002 was repealed by Part 1 of Schedule 14 to the Welfare Reform Act 2012 (c. 5) subject to savings provided for in article 3 of S.I. 2019/167 (C. 6).
(**d**) S.I. 2000/636 ("the principal Regulations") amended by regulation 2 of S.I. 2020/1505 (regulation 2(2)(b) inserted paragraph (3A) into regulation 2 of the principal Regulations); there are other amending instruments but none is relevant.

"(3A) For the purposes of entitlement to child benefit under the Contributions and Benefits Act(**a**), a person—

(a) who is lawfully working in Great Britain; and

(b) who is a national of a State with which the United Kingdom has concluded an agreement which replaces, in whole or in part, an agreement under Article 217 of the Treaty on the Functioning of the European Union(**b**) which makes provision for the receipt of family allowances for members of their family who are legally resident in the United Kingdom,

is a person to whom section 115 of the Act(**c**) does not apply.".

Amendment of the Social Security (Immigration and Asylum) Consequential Amendments Regulations (Northern Ireland) 2000

3.—(1) In so far as they relate to child benefit, the Social Security (Immigration and Asylum) Consequential Amendments Regulations (Northern Ireland) 2000(**d**) are amended as follows.

(2) In regulation 2 (persons not excluded from specified benefits under section 115 of the Act), for paragraph (3A) substitute—

"(3A) For the purposes of entitlement to child benefit under the Contributions and Benefits Act(**e**), a person—

(a) who is lawfully working in Northern Ireland; and

(b) who is a national of a State with which the United Kingdom has concluded an agreement which replaces, in whole or in part, an agreement under Article 217 of the Treaty on the Functioning of the European Union which makes provision for receipt of family allowances for members of their family who are legally resident in the United Kingdom,

is a person to whom section 115 of the Act(**f**) does not apply.".

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

4.—(1) The Tax Credits (Definition and Calculation of Income) Regulations 2002(**g**) are amended as follows.

(2) In table 6 of regulation 19 (general disregards in the calculation of income), after item 40 insert—

"41. A payment made under the Covid-19 support scheme: working households receiving tax credits(**h**).".

David Rutley
Maggie Throup
21st April 2021 Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) "The Contributions and Benefits Act" is defined in regulation 1 of the principal Regulations as meaning the Social Security Contributions and Benefits Act 1992.
(**b**) OJ C 202, 7.6.2016.
(**c**) "The Act" is defined in regulation 1 of the principal Regulations as meaning the Immigration and Asylum Act 1999.
(**d**) S.R. 2000 No.71 ("the Northern Ireland principal Regulations") amended by regulation 3 of S.I. 2020/1505 (regulation 3(2) inserted paragraph (3A) into regulation 2); there are other amending instruments but none is relevant. This instrument only amends S.R. 2000 No. 71 in relation to child benefit.
(**e**) "The Contributions and Benefits Act" is defined in regulation 1 of the Northern Ireland principal Regulations as meaning the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7).
(**f**) "The Act" is defined in regulation 1 of the Northern Ireland principal Regulations as meaning the Immigration and Asylum Act 1999.
(**g**) SI. 2002/2006, amended by S.I. 2020/1515 (regulation 3(3)(d) inserted item 40); there are other amending instruments but none is relevant.
(**h**) The scheme was established under a direction made under section 76 of the Coronavirus Act 2020 (c. 7). A copy of the direction can be found at https://www.gov.uk/government/publications/treasury-direction-made-under-section-76-of-the-coronavirus-act-2020. A hard copy can be obtained by writing to HM Treasury, 1 Horse Guards Road, Westminster, London, SW1A 2 HQ.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make consequential amendments to social security and tax credits legislation.

Regulation 1 provides for citation and commencement.

Regulation 2 amends the Social Security (Immigration and Asylum) Consequential Amendments Regulations 2000 (S.I. 2000/636) ("the principal Regulations"). The regulation corrects an error in paragraph (3A) of regulation 2 of the principal Regulations (which paragraph was inserted by regulation 2(2)(b) of the Social Security, Child Benefit and Child Tax Credit (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1505)). The inserted paragraph (3A) of regulation 2 did not include a reference to a person who is "lawfully working in Great Britain". As a consequence regulation 2(3A) of the principal Regulations provides that a person who is a national of a State with which the United Kingdom has concluded an agreement which replaces an European Union Association Agreement, would not be treated as person subject to immigration control for the purposes of child benefit even where that national was not working in Great Britain. Regulation 2 of these Regulations amends regulation 2(3A) of the principal Regulations to insert the requirement to be lawfully working in Great Britain.

Regulation 3 of these Regulations corrects an identical error in regulation 2(3A) of the Social Security (Immigration and Asylum) Consequential Amendments Regulations (Northern Ireland) 2000 (S. R. 2000 No. 71).

Regulation 4 of these Regulations amends the Tax Credits (Definition and Calculation of Income) Regulations 2002 (S.I. 2002/2006) to provide that payments made under the scheme known as the Covid-19 support scheme: working households receiving tax credits are disregarded in calculating income for the purposes of tax credits.

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

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