



HM Revenue
& Customs

Child Benefit: coming to or leaving the UK

Keep these notes for future reference

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About these notes

Read these notes carefully and keep them in a safe place. You may need to look at them again.

Introduction

These notes tell you about special Child Benefit rules if you're either permanently or temporarily:

- coming to the UK from abroad
- leaving the UK

Definitions

Abroad means anywhere outside the UK.

UK is England, Scotland, Wales and Northern Ireland (but not the Channel Islands or the Isle of Man).

European Economic Area (EEA) countries are:

Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden.

Permanent absence means an absence abroad that's likely to last more than 52 weeks from when it begins.

Temporary absence means an absence abroad that's unlikely to last more than 52 weeks from when it begins.

Subject to immigration control means:

- the Home Office says your leave to enter or remain in the UK is on the condition that you do not claim benefits, tax credits or housing help paid by the UK government (known as 'having no recourse to public funds')
- you require leave to enter or remain in the UK but do not have it
- you have leave to enter or remain in the UK given as a result of a maintenance undertaking (a 'maintenance undertaking' is a written undertaking given by another person, to be responsible for the maintenance and accommodation for you)

Coming to the UK

You can apply for Child Benefit if you, and the child or children you're responsible for, usually live in the UK. Short absences abroad, such as a 2 week holiday or to visit relatives for a period of less than 8 weeks, will not affect your right to Child Benefit (see page 11 for more details).

There are also some extra rules about:

- presence
- ordinarily resident
- right to reside
- living in the UK for 3 months
- immigration control

These rules may affect your right to get Child Benefit. We've explained them below.

If you or your children do not live in the UK but live in an EEA country or Switzerland (see page 1 for list of EEA countries), you may still be able to get Child Benefit if you satisfy specific conditions.

For more information read 'The European Economic Area' on page 7.

Presence, ordinarily resident and right to reside

You must be present, ordinarily resident and have a right to reside in the UK to get Child Benefit.

Meaning of presence

Normally, you have to be physically present in the UK every day during the period of a Child Benefit award. There are rules that allow your right to Child Benefit to continue during short temporary absences. For more information read 'Going abroad temporarily' on page 11.

Meaning of ordinarily resident

You're ordinarily resident if you:

- normally live in the UK, apart from going abroad temporarily - for more information read page 11
- have chosen to live and settle in the UK as part of the regular order of your life for the time being

Some examples to help show whether you are, or are not, ordinarily resident are:

- you're in the UK for a holiday - a likely sign you're not ordinarily resident
- you plan to leave the UK in the near future - this may show that you have not settled here and are not ordinarily resident
- your partner, if you have one, and your children have also come to live in the UK - this may show that you and your family plan to stay in the UK and you're ordinarily resident
- your presence in the UK is part of a regular pattern of living in the UK over a number of years or it's the start of such a pattern - this may show that you're ordinarily resident
- you've already lived here for a number of years - we would normally accept that you're ordinarily resident

You can be ordinarily resident in more than one country. The fact that you might have a home in another country does not mean that you cannot also be ordinarily resident in the UK.

If you're not sure if you're ordinarily resident, tell us about your circumstances and we'll let you know.

People deported to the UK

If you're here because you've been deported, expelled or legally and compulsorily removed from another country, we treat you as ordinarily resident for the purposes of Child Benefit.

Meaning of right to reside

You have a right to reside in the UK if one of the following apply:

- you're a UK or Irish national
- you have a right to reside in the Common Travel Area (this includes the UK, Republic of Ireland, Channel Islands and Isle of Man)
- you have permission to enter or remain in the UK
- you have Settled Status (not Pre-Settled status) under the Home Office EU Settlement Scheme (EUSS)

You may also have a right to reside in the UK if you:

- have Pre-Settled status under the EUSS or an EUSS family permit and either you:
 - are in work that's genuine and effective
 - can prove you have, or will be, earning £184* (gross) a week or more for at least 3 continuous months - if this does not apply, you'll be asked to prove that the work is genuine and effective
 - are a jobseeker, and after 91 days, have a job offer, or compelling evidence to show that you've a genuine chance of finding work - you can continue to claim Child Benefit as a jobseeker, but only for a short period
 - are self-sufficient and have comprehensive sickness insurance for yourself and any family members in the UK
 - are a student, with sufficient resources to support yourself financially, and have comprehensive sickness insurance for yourself and any family members in the UK
- are a family member of an EEA or Swiss national who has a right to reside - this means you are:
 - a spouse or civil partner, including descendants who are dependent on them or are under 21
 - dependent relatives of the spouse or civil partner in the ascending line (for example, parents or grandparents)

*please note the £184 minimum weekly gross amount may increase in April each year

If none of these apply to you, you may not have a right to reside. If your circumstances change and none of these apply to you anymore, you may lose your right to reside and you must tell us about these changes straightaway.

If you're not sure if you have a right to reside, tell us about your circumstances and we'll let you know.

EU Settlement Scheme (EUSS)

Pre-settled status (Limited Leave to Remain) under the EUSS is not, on its own, a right to reside for the purposes of Child Benefit. If you have Pre-settled status, you would need to satisfy the conditions set out above in section 'Meaning of right to reside'. If you have Settled Status (Indefinite Leave to Remain) under the EUSS you'll be able to claim Child Benefit on the same basis as UK nationals, provided you meet all the eligibility requirements.

If you are yet to apply to the EUSS the deadline was 30 June 2021. However, you may still be able to make a late application.

To apply, go to www.gov.uk/settled-status-eu-citizens-families

Living in the UK for 3 months

EUSS Family Permits are an entry clearance granted to individuals that converts into leave to enter the UK upon that individual's arrival into the UK. It is a substantive immigration status.

Leave to enter that exists by virtue of an EUSS Family Permit is not treated as a right to reside in its own right for the purposes of Child Benefit. Therefore, anyone with an EUSS Family Permit needs to meet the same conditions as an EEA national with pre-settled status in order to be eligible for Child Benefit.

If you entered the UK on or after 1 July 2014 and you're not working, you'll need to live in the UK for 3 months before you can claim Child Benefit. This rule does not apply if:

- you're a worker or are self-employed in the UK
- you were working or were self-employed in the UK, but you
 - were made redundant and
 - you're registered as a jobseeker with the relevant employment office
 - you've started a vocational training course or you've left work and started vocational training related to your previous employment

- are temporarily unable to work as a result of an occupational illness, illness due to pregnancy or an accident at work
- are a family member of such a person
- you're a family member of a person who is working or self-employed in the UK
- you're normally ordinarily resident in the UK, receiving Child Benefit and return to the UK after a temporary absence of less than 52 weeks - for more information read page 11
- you were ordinarily resident in the UK for a continuous period of 3 months immediately before you left, and return to the UK after a temporary absence of less than 52 weeks
- you're a refugee and have been notified by the Home Office of your refugee status
- you've been granted one of the following
 - discretionary leave to enter or remain in the UK with recourse to public funds
 - leave to remain pending an application for leave to remain as a victim of domestic violence
 - leave to remain under the Displaced Persons (Temporary Protection) Regulations
 - humanitarian protection
 - leave to enter or remain for an indefinite period under the Afghan Relocations and Assistance Policy, Locally Employed Staff or Resettlement Schemes
- you're arriving in the UK from Afghanistan in connection with the collapse of the Afghan government
- you or your partner, if you have one, are a Crown Servant posted overseas and have returned to the UK
- you've arrived in the UK because you've been deported, expelled or legally and compulsory removed from another country
- you return to the UK (but not as an employed or self-employed person) after a period abroad and where you've paid Class 1 or Class 2 contributions for a period of up to 3 months ending on the day of returning

Period of 3 months residence

If you recently arrived in the UK but had to go abroad for a short period of time, we'll use a common sense approach to decide if you ceased to be 'living in' the UK during this absence. We'll look at all the facts and circumstances of your case, including the reason you left and the length of time you were absent from the UK.

Crown servants working abroad

Special rules apply if you or your partner, if you have one, work abroad as a Crown servant. By Crown servant we mean a UK civil servant or member of Her Majesty's armed forces who are working abroad for the UK government.

You can claim Child Benefit if you're a Crown servant working anywhere outside the UK - whether or not your child goes abroad with you or stays in the UK.

Before you were posted abroad you must have been either living in or posted to the UK.

While you're serving abroad, we will normally pay Child Benefit into an account in the UK.

The European Economic Area

If you're a UK national you may be able to get Child Benefit for your children if they were living in an EEA country or Switzerland on or before the 31st December 2020 and you satisfy the conditions in the section 'Presence, ordinarily resident and right to reside' on page 3.

There are special rules if you are an EEA or Swiss national resident in the UK before the 1st January 2021, and:

- you're in the UK but your child lives in an EEA country or Switzerland
- both you and your child live in an EEA country or Switzerland

You may still be entitled to Child Benefit if you:

- are employed or self-employed and pay UK National Insurance contributions
- get UK contribution based Jobseeker's Allowance, UK contributory Employment and Support Allowance, UK State Pension or UK Industrial Injuries Disablement Benefit

Immigration control

You may not be able to get Child Benefit if you're subject to immigration control.

Before the 1 January 2021 EEA nationals were not subject to immigration control. From the 1 January 2021 EEA nationals require a status under the EU Settlement Scheme, please see page 5 for more information.

Meaning of subject to immigration control

You're subject to immigration control if:

- the Home Office has granted you permission to stay in the UK - known as 'leave to enter or remain' - on the grounds you have no recourse to public funds
- you need permission to stay in the UK but do not have it or your permission to stay in the UK has expired, been revoked or curtailed by the Home Office
- you've been refused permission to stay in the UK, appealed this and are still waiting for a decision
- you've been given permission to stay in the UK, but on the condition that someone else, like a friend or relative, pays for your maintenance and provides you with somewhere to live - referred to as a 'sponsored immigrant'

If you're subject to immigration control, you may still be entitled to receive Child Benefit if you're a:

- sponsored immigrant
- national of, or have come to live in the UK from, a country that has a social security agreement with the UK covering Child Benefit
- family member of an EEA or Swiss national who has a right to reside in the UK (see page 4)



For more information, go to

www.gov.uk/government/publications/reciprocal-agreements

You are not subject to immigration control for Child Benefit purposes if you:

- are a national of the UK or a national of the Common Travel Area (which includes the Republic of Ireland, Channel Islands and Isle of Man)
- have been given leave to enter the UK, without restriction on your access to public funds
- have been given leave to stay in the UK - for a limited period with recourse to public funds
- have been given leave to stay in the UK - for an indefinite period
- have claimed asylum and been told by the Home Office that you can stay in the UK as a refugee

If you're not sure whether you are subject to immigration control, contact us.

Isle of Man

The Isle of Man runs its own Child Benefit system. If you go to live there or move to the UK from the Isle of Man, for more than 8 weeks, you must tell us or contact the Isle of Man authorities at this address:

Child Benefit Team
Markwell House
Market Street
Douglas
Isle of Man
IM1 2RZ

 Go to GOV.IM and search for 'Child Benefit' or phone +44 162 468 5107

Going abroad

Going abroad to an EEA country or Switzerland

Tell us immediately if you go abroad to an EEA country or Switzerland. You may get their family benefits if you moved before 1 January 2021 and you:

- are employed or self-employed and pay into that country's social security scheme
- get, from that country either,
 - unemployment benefit
 - benefit for sickness
 - old age pension
 - benefit for an accident that happened when you were at work
 - benefit because you have an industrial disease on the official list

You may get their family benefits even if your child or children stay in the UK. Any UK National Insurance you've paid may help the other country decide if they can pay you their family benefits.

 For more information, go to www.gov.uk/claim-benefits-abroad

The country where the child lives will usually pay the family benefits if:

- you work in one EEA country and pay into that country's social security scheme
- your partner works in a different EEA country and pays into that country's social security scheme

The other country may pay any extra benefit you would have got if the child lived there.

Going abroad permanently

You must tell us straightaway if you, your child, children, or all of you leave the UK permanently or for an absence that's likely to last more than 52 weeks from when you leave.

If you're going abroad permanently but your child is staying in the UK and living with someone else, the person they are living with should contact us to claim Child Benefit.

Going abroad temporarily

We'll treat you as being abroad temporarily if your absence is not likely to last more than 52 weeks from when you leave.

If you go abroad temporarily, you may continue to get Child Benefit for:

- up to 8 weeks, whatever the reason for your absence
- the first 12 weeks - if the reason you're abroad is because you, your partner, your child, or your partner's child is receiving treatment for an illness or disability, or has died, or if your or your partner's relative is receiving treatment for an illness or disability or has died - a relative means a brother, sister, parent, grandparent, child or grandchild

You can make a new claim for Child Benefit while you're abroad temporarily, as long as you're ordinarily resident in the UK.

You must tell us immediately when your absence has exceeded 8 weeks.

If your child goes abroad

If the child, or qualifying young person, that you get Child Benefit for goes abroad temporarily, you may continue to get Child Benefit for them for up to 12 weeks.

You must tell us if your child is leaving the UK for more than 12 weeks.

If your child is temporarily abroad for more than 12 weeks, you may still get Child Benefit if they're only abroad to:

- receive full-time non-advanced education in an EEA country or Switzerland
- make an educational or foreign visit that is approved in writing by their school or college
- get medical treatment for an illness that began before they left the UK

These are likely to apply if you are a UK national living in the EU before 1 January 2021 or an EEA or Swiss national living in the UK before 1 January 2021 and who holds a valid domestic immigration status such as Settled or Pre-Settled status. You will also be able to claim Child Benefit for a child or children living in Ireland if you are a UK or Irish national.

The deadline for applying to the EU Settlement Scheme was 30 June 2021. However, you may still be able to make a late application.



To apply, go to www.gov.uk/settled-status-eu-citizens-families

How to contact us for help

 For more information or help, go to www.gov.uk/child-benefit

Or, if you're in the UK

Telephone 0300 200 3100

Relay UK
(if you cannot hear or speak
on the phone) 18001 then 0300 200 3100

If your preferred language is Welsh 0300 200 1900

If you're overseas

Telephone + 44 161 210 3086

Write to
Child Benefit Office
PO Box 1
Newcastle upon Tyne
NE88 1AA

 For our opening hours, go to www.gov.uk/contact-hmrc

When you contact us, tell us your:

- full name
- UK National Insurance number
- daytime phone number

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Contact our helpline for more information.

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

HMRC Customer Services Group

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HMRC 11/21