



Tax credits – coming to the United Kingdom (UK)

This factsheet tells you what tax credits are and what you need to know about them if you're coming to the UK from abroad. The UK is England, Scotland, Wales and Northern Ireland (but not the Channel Islands or the Isle of Man). There are 2 types of tax credit – Child Tax Credit and Working Tax Credit.

Universal Credit

Universal Credit supports people who are on a low income or out of work. It's being introduced in stages and will eventually replace tax credits. Whether you can claim depends on where you live and your personal circumstances. You cannot receive Universal Credit and Tax Credit payments at the same time.

For more information about Universal Credit, go to www.gov.uk/universal-credit

Who can claim tax credits

If you're aged 16 or over you may qualify for tax credits.

Your right to get one or both tax credits may be affected by rules on:

- immigration control
- presence in the UK
- whether you're ordinarily resident in the UK
- right to reside in the UK

Child Tax Credit

You can claim Child Tax Credit if you're responsible for at least one qualifying child or young person. You do not have to be working to claim.

Child Tax Credit helps to support a:

- child until 31 August after their 16th birthday
- young person aged 16, 17, 18 or 19 who is in full-time non-advanced education at a school or college, or somewhere other than at a school or college, if the child started receiving that education before their 16th birthday
- young person who is in approved training
- young person aged 16 or 17 who is registered with a Careers Service, Ministry of Defence, Connexions or local authority support service (in Northern Ireland, the Department for the Economy and/or the Department for Communities) or any corresponding body in another member state after leaving full-time non-advanced education or approved training

i Since 6 April 2017, the following changes have been applied, the:

- individual child element of Child Tax Credit will no longer be awarded for third and subsequent children or qualifying young persons in a household, born on or after 6 April 2017, there are exceptions – for more information go to www.gov.uk/hmrc/ctc-exceptions
- family element of Child Tax Credit will only be payable if you're responsible for a child or qualifying young person born before 6 April 2017

The 2 child limit does not apply to the childcare element of Working Tax Credit or the disability element of Child Tax Credit. You can claim these 2 elements for all children who meet the conditions.

For more information go to GOV.UK and search for WTC5 (childcare element) or TC956 (child disability element).

To make sure you do not miss out on what you're entitled to, you should still report the birth of a child and any changes involving your children or young people, even if you do not get the child or family elements for them.

Help with tax credits

For more information, go to www.gov.uk/taxcredits

If you want to order a claim pack, you can:

- go online at www.gov.uk/qualify-tax-credits
- telephone our helpline on 0345 300 3900
- textphone our helpline (for people with hearing or speech difficulties) on 0345 300 3909

If you live abroad and cannot get through on our helpline number, telephone +44 28 9053 8192.

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

When you get in touch with us tell us your:

- full name
- National Insurance number
- daytime telephone number

Getting help

If English is not your first language you may use family, friends or a local support service to interpret for you.

If this is not possible, we offer an interpretation service.

Interpretation service

If you'd like to use this service, tell us straightaway when you contact us.

Working Tax Credit

You can claim Working Tax Credit if you're employed or self-employed. There are extra amounts given for the costs of qualifying childcare and for working households where someone has a disability.

If you have children

To get Working Tax Credit you need to be aged at least 16, responsible for children and work the following hours. If you're:

- single, you need to do paid work of at least 16 hours a week
- a couple, your joint paid working hours need to be at least 24 a week, with one of you working at least 16 hours a week
- a couple and only one of you is working, that person will need to work at least 24 hours a week

If your joint working hours are less than 24 a week, you can still get Working Tax Credit if one of you:

- is aged 60 or over and working at least 16 hours a week
- is aged 16 or over, has a physical or mental disability that puts you at a disadvantage of getting a job, receives a qualifying disability benefit and works at least 16 hours per week
- works at least 16 hours a week, and the other is entitled to Carer's Allowance even if they do not get any payments because they receive other benefits instead
- works at least 16 hours a week, and the other is 'incapacitated', an inpatient in hospital, or in prison (serving a custodial sentence, or remanded in custody awaiting trial or sentence)

If you do not have children

If you're not responsible for children, you can get Working Tax Credit if you or your partner are aged:

- 16 or over, work at least 16 hours a week and qualify for the disability element of Working Tax Credit
- 25 or over and work at least 30 hours a week
- 60 or over and work at least 16 hours a week

The detailed rules for people with disabilities are in the claim form notes.

Income

The amount of tax credits you get depends on your annual income. For tax credits claims, your annual income is your income for a tax year (your joint income if you're a couple). A tax year runs from 6 April one year to 5 April the next.

Income includes any money you were paid from working outside the UK, or any profit from trading outside the UK. For example, income from investments or property overseas and social security payments from overseas governments.

You need to work out how much income you have in British pounds, not foreign currency.

To convert your income, use the annual average exchange rate for the 12 months to 31 March in the tax year your income is due.

- For more information, go to www.gov.uk/government/collections/exchange-rates-for-customs-and-vat

Immigration control and tax credits

You may not be able to get tax credits if you're subject to immigration control.

You're subject to immigration control if:

- the Home Office says you have permission to stay in the UK (known as 'leave to enter or remain') but this permission is given to you on the grounds that you do not claim benefits, tax credits or housing help paid by the UK government (known as 'recourse to public funds')
- you need permission to stay in the UK - again known as 'leave to enter or remain' - but you do not have it

Getting advice

You can get help and advice from independent organisations. You can ask them to talk to us on your behalf, but we cannot talk to anyone without your permission. If you do ask someone to act for you either:

- complete and return form TC689 'Authority for an intermediary to act on your behalf' - go to GOV.UK and search for TC689, fill in the online form and return to us
- request form TC689 by writing to us at
Tax Credit Office
Preston
PR1 4AT
United Kingdom

Independent organisations

Citizens Advice

For:

- England
- Wales
- Northern Ireland
- go to www.citizensadvice.org.uk
- Scotland
- go to www.cas.org.uk

Civil Legal Advice in England and Wales

For advice:

- go to www.gov.uk/civil-legal-advice
- telephone 0345 345 4345

Scottish Legal Aid Board in Scotland

For advice:

- go to www.slab.org.uk
- telephone 0131 226 7061

The Legal Services Commission in Northern Ireland

For advice:

- go to www.justice-ni.gov.uk
- telephone 0289 076 3000

Local offices of all these organisations are also listed:

- in the business section of 'The Phone Book'
- in Yellow Pages
- at any public library

- you've been refused permission to stay in the UK, but you've appealed against that decision, and your appeal has not been decided yet
- 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 upkeep and provides you with somewhere to live

You're not subject to immigration control if you:

- are a national of the UK, another European Economic Area (EEA) country or Switzerland
- 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, which has not expired (unless it's on the condition that you do not have 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 if you're subject to immigration control, contact us. If you're subject to immigration control you may still be able to get:

- both tax credits if you're:
 - claiming as a couple and only one of you is subject to immigration control
 - a sponsored immigrant under the Home Office rules and you've been here for at least 5 years, or your sponsor has died
- Child Tax Credit if you:
 - (or your partner) are lawfully working in the UK and are nationals of Algeria, Morocco, San Marino, Tunisia or Turkey
 - claimed asylum before April 2000 and were getting financial support for your children through Income Support or income-based Jobseeker's Allowance
- Working Tax Credit if you're:
 - lawfully present in the UK
 - a national of Turkey or the former Yugoslav Republic of Macedonia

The European Economic Area, Switzerland and tax credits

If you're in the UK, you may be able to get Child Tax Credit even if your family live in another EEA country or Switzerland.

For more information, go to www.gov.uk/tax-credits-if-moving-country-or-travelling

Presence, living in the UK for 3 months, ordinarily resident and right to reside

To get Working Tax Credit you must be working. You must generally also be present, and ordinarily resident in the UK.

To get Child Tax Credit you must be responsible for a child and:

- be present in the UK
- be ordinarily resident in the UK
- have a right to reside in the UK
- have been living in the UK for at least 3 months

Presence

Normally, you have to be physically present in the UK every day during the period of a tax credits award. There are rules, however, that allow tax credits awards to continue during short temporary absences.

For more information go to GOV.UK and search for 'WTC/FS6'.

The European Economic Area

The European Economic Area (EEA) is made up of the following countries: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Italy, Ireland, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and the UK.

Ordinarily resident examples

Here are some examples to help show whether you're ordinarily resident in the UK or not. None of these examples on their own will usually show that a person is, or is not, ordinarily resident.

You're ordinarily resident if:

- your partner 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
- your visit to the UK is part of a regular pattern of visits over a number of years or it is the start of such a pattern
- you've already lived here for a number of years - we may accept that you're ordinarily resident

You're not considered ordinarily resident if:

- you're just here for a holiday
- you plan to leave the UK in the near future - this may show you've not settled here

Living in the UK

If you recently arrived in the UK but had to go abroad for a short period of time, we'll make a judgement on whether you ceased to be living in the UK during this absence. We'll apply a common sense approach to the normal everyday meaning of 'living in' and 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.

Living in the UK for 3 months

If you've entered the UK on or after 1 July 2014, you'll generally need to live in the UK for 3 months before you can claim Child Tax Credit.

This rule doesn't apply if you:

- are a worker or self-employed person
- are a family member of a worker or self-employed person
- were working in the UK (or are a family member of such a person), but you were made redundant and you're registered as a jobseeker with the relevant employment office
- were made redundant and you've started a vocational training course
- are temporarily unable to work as a result of illness or accident
- are a Croatian national who has an accession worker authorisation document (or a family member of such a person) - read 'Special rules for nationals of Croatia who want to work in the UK' on page 5
- are normally ordinarily resident in the UK, receiving Child Tax Credit and return to the UK after a temporary absence of less than 52 weeks - read 'Ordinarily resident examples' in the right hand column on page 3
- were ordinarily resident in the UK for a continuous period of 3 months immediately before you left and returned to the UK after a temporary absence of less than 52 weeks
- paid Class 1 or Class 2 National Insurance contributions while working abroad - and paid these within 3 months of returning
- are a non-EEA national who is working or self-employed in the UK and is not restricted from receiving Child Tax Credit because of your immigration status (or are a family member of such a person)
- are a refugee (under defined circumstances)
- are a person who has been granted
 - 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
- 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 compulsorily removed from another country

Right to reside

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

- a UK national or have a right to reside in the Common Travel Area, this covers the UK, the Republic of Ireland, the Channel Islands and the Isle of Man
- an EEA or Swiss national who
 - is in work that is genuine and effective - if you can prove you have or will be earning £162 (gross) a week or more, you'll automatically be considered to be in genuine and effective work - if you cannot, you'll be asked to prove that the work is genuine and effective
 - is a jobseeker, seeking employment, have a genuine chance of being employed and your right to reside as a jobseeker will generally last for 91 days
 - has a permanent right of residence
 - is self-sufficient, but only if you've enough money to stay above the level of Income Support and have comprehensive sickness insurance for yourself and any family members in the UK
 - is a student, but only if you've enough money to stay above the level of Income Support and have comprehensive sickness insurance
- a non-EEA national who has permission to enter or remain in the UK

- a family member of someone who has a right to reside, this means
 - spouse or civil partner and descendants who are dependent on them or are aged under 21
 - dependent relatives of the claimant or civil partner in the ascending line (for example, parents or grandparents)
 - for students, a spouse or civil partner and dependent children

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 any more, you may lose your right to reside.

Special rules for nationals of Croatia who want to work in the UK

If you want the right to reside in the UK as an employed person you'll need an accession worker authorisation document before you start work. The document can be:

- a passport or other travel document (designed to serve the same purpose as a passport) endorsed before 1 July 2013 to show that you have leave to enter or remain in the UK under the Immigration Act 1971, subject to a condition restricting your employment in the UK to a particular employer or category of employment - but this shall cease to be a valid accession worker authorisation document
 - at the end of the period for which leave to enter or remain was given
 - when you cease working for the employer, or in the employment, specified in the document for a period of time that exceeds 30 days in total
- a worker authorisation registration certificate issued in accordance with the 'Accession of Croatia (Immigration and Worker Authorisation) Regulations 2013' and endorsed with a condition restricting your employment to a particular employer and authorised category of employment but this shall cease to be a valid accession worker authorisation document
 - at the end of any time limit placed on the validity of the document
 - when you cease working for the employer, or in the authorised category of employment, specified in the document for a period of time that exceeds 30 days in total
 - when the document is revoked

There are a number of exceptions to this rule. If you're not sure if this rule applies to you, tell us about your circumstances and we'll let you know.

Who should make the claim for tax credits

Your tax credits claim must be made either as a single person or as a couple. It's very important to get this right.

You must claim as a couple if you're:

- married or in a civil partnership unless you're separated under a court order or your separation is likely to be permanent
- living with someone as if you're married or in a civil partnership
- living apart temporarily, for example, one of you is working away

If you do not have a partner you should make a single claim based on your individual circumstances.

UK Visas and Immigration

For more information, go to www.gov.uk/government/organisations/uk-visas-and-immigration

Complaints

For more information about complaints procedures, go to www.gov.uk/complain-to-hm-revenue-and-customs

Your rights and obligations

'Your Charter' explains what you can expect from us and what we expect from you.

For more information, go to www.gov.uk/hmrc/your-charter

We've 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 helplines 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.

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