

# Child Tax Credit –

## Guidance for social workers



HM Revenue  
& Customs

### Guidance for registered Social Workers in Northern Ireland –

**Child Tax Credit support for a child who is informally living with a claimant where it is likely that they would otherwise be looked after by an authority (an authority means a Health and Social Care Trust).**

#### Overview of policy

From 6 April 2017 support through Child Tax Credit will generally only be available for the first two children the claimant is responsible for. Child Tax Credit will continue to be paid for all children born before that date.

For the purposes of this form, by “child” we mean anyone aged under 16, or a young person aged under 20 who enrolled on, accepted or started full-time non-advanced education, such as A-levels, or approved training before they turned 19.

In recognition that some claimants are not able to make choices about the number of children in their family, there will be exceptions for certain groups and circumstances.

There are exceptions for further children and these are detailed at [www.gov.uk/hmrc/ctc-exceptions](http://www.gov.uk/hmrc/ctc-exceptions)

One of those exceptions is where a child comes to live with the claimant either:

- in a formal caring arrangement (for example, under a Residence Order – see appendix for the full list of these); or
- informally, because it is likely they would otherwise be looked after by the authority.

#### Informal caring arrangements

A child who is not living with the claimant in a formal caring arrangement may instead be in an informal caring arrangement.

An informal caring arrangement is an arrangement in which a child goes to live with an adult (the claimant), who is not their parent or step-parent, and who has taken on their care on a full-time basis, sometimes known as friends and family care.

Claimants who are caring for a child in this type of informal arrangement can qualify for an exception, as long as a registered Social Worker from an authority is satisfied that it is likely the child would otherwise be looked after by an authority.

Completion of this Informal Care Evidence form will assist HMRC in their decision making process for this exception.

#### Areas of the form to complete

Please complete sections 2 and 3 of the Informal Care Evidence form. Please use your relevant professional training/guidance when making this assessment. The claimant must complete section 1.

At the end of section 3 please provide your registration number as a Social Worker.

The claimant must then return the completed form to HMRC to support their claim for Child Tax Credits.

#### Key requirement:

- You must have discussed the child’s caring arrangement with the claimant during the course of your professional duties.
- You have carried out a home visit, where appropriate, to assess the caring arrangements.

#### Further questions

1. Do I need to meet the child who is being cared for by the claimant?
  - a. Please use your judgement about whether seeing the child is necessary to making this assessment. If you have previously met this child in this caring arrangement it may not be necessary to see them again.
2. Do I need to meet the claimant?
  - a. Yes. However if you or a colleague have recently visited the home of the claimant during the course of your professional duties as a registered Social Worker and feel capable of making this assessment without visiting them again then doing so for these purposes is not necessary. The circumstances of the claimant may have changed since they were last visited or met, therefore if a recent visit has not taken place another should be scheduled for completing this form. Please use your own professional judgement and legal obligations to consider whether you need to revisit the claimant in their home or not.

Please turn over

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3. Do I have any legal responsibilities to inform any authorities if I have any concerns about this caring situation?
- a. Completing this form and meeting the claimant will not bring in any additional legal responsibilities to your existing professional role. You will continue to operate within your professional duty of confidence and any legal obligations you currently have. For example safeguarding children and the public.
4. How should I judge if the child would otherwise be looked after by an authority?
- a. Please use your professional training to make an assessment of whether what the claimant says to you is credible and consistent with the tick boxes in section 3. The claimant is not required to provide any physical documentation though they may wish to do so in your meeting(s).
5. What does the form mean by “normally living with them”?
- a. The child is considered to be living with the carer as their normal residence, meaning regularly, usually, typically lives with them, which allows for temporary or occasional absences.
6. What should the claimant do with the form after completion?
- a. It is the responsibility of the claimant to return the form to HMRC to support their claim for Child Tax Credit. There is guidance on the final page of the form to assist them doing so, and they should also have been notified of the process previously. HMRC may contact you to confirm your authentication.

## More information

For more information please go to [www.gov.uk/hmrc/ctc-exceptions](http://www.gov.uk/hmrc/ctc-exceptions)

## Appendix

### Formal non-parental caring arrangements –

An exception applies if the claimant has in place any of the following arrangements in respect of the relevant child or qualifying young person (or did so before the qualifying young person turned 16, and they have been continuously responsible for them since that time):

#### Northern Ireland:

- Residence Order
- Appointment as Guardian
- Entitlement to Guardian’s Allowance

#### England and Wales:

- Child Arrangement Order
- Appointment as Guardian
- Special Guardianship Order
- Entitlement to Guardian’s Allowance

#### Scotland:

- Kinship Care Order (as defined in section 72(1) of the Children & Young People (Scotland) Act 2014)
- Appointment as Guardian
- Permanence Order (which grants one or more parental responsibilities or parental rights in the claimant)
- Entitlement to Guardian’s Allowance