



HM Revenue  
& Customs

# Child Tax Credit:

Detailed guidance on the policy to provide support for a maximum of 2 children

Detailed guidance for stakeholders

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# About this document

The purpose of this document is to help you in your conversations with clients.

We've aimed to provide reassurance for people who are currently getting Child Tax Credit and may have more than 2 children. We understand that claimant's circumstances can be complex and our aim has been to try and cover some of these complexities. This document doesn't aim to cover every individual claimant circumstance.

## Important facts

From 6 April 2017:

- Child Tax Credit no longer pays the individual child element of Child Tax Credit for third and subsequent children in a household, born on or after 6 April 2017, unless they meet one of the defined exceptions
- Child Tax Credit no longer pays the family element where there are no children in the household born before 6 April 2017
- claimants are entitled to the individual child element of Child Tax Credit for all children born before 6 April 2017 who they're responsible for
- the disability element of the Child Tax Credit continues to be paid for all eligible children, even if we don't pay the individual child element for that child
- childcare continues to be paid for all eligible children, even if we don't pay the individual child element for that child
- passported benefits for children are not affected, for example, free school meals
- Child Benefit continues to provide support for families, regardless of the number of children in that household
- to ensure claimants don't miss out on what they're entitled to, they must continue to report the birth of a child and any changes in their circumstances

Since 28 November 2018, the policy for when we'll pay for children in non-parental caring arrangements and children who are adopted has changed:

- If you're responsible for a child or children through adoption or as part of non-parental caring arrangement then you'll be able to receive an additional amount of Child Tax Credit for these children.
- This will not affect any amounts you may get for any other children in your household

An eligible child is classed as a:

- child under 16
- qualifying young person under 20 who is in [approved education or training](#)

## Advice for existing claimants

Child Tax Credit will be paid for all children born before 6 April 2017.

Claimants in receipt of Child Tax Credit before 6 April 2017 will continue to receive the individual child and family element for children already on their award, whilst they remain responsible for them.

For example, if a claimant already has responsibility for 3 children before 6 April 2017, and then gives birth to a child on or after 6 April 2017, they will continue to receive Child Tax Credit for the 3 children but will not receive the individual child element of Child Tax Credit for that new child, unless an exception applies.

## How to order children or where an exception may apply

Claimants entitled to Child Tax Credit can normally only receive the individual child element for the first and second child who they're responsible for, unless an exception applies.

To determine if a child is the third or later child, the children in a household are ordered chronologically, from the earliest to the latest, using the following rules:

- if the claimant is the natural parent or step-parent of the child, then the date the child is assigned is the child's date of birth
- if the claimant or partner isn't the natural parent or step-parent of the child, then the date they're assigned is the date the claimant or joint claimant first became responsible for the child

Example:

It's 2020 and the claimant has 3 natural children. The youngest is 3 (born 1 May 2017), the eldest is 12 (born 15 December 2008) and the middle child is 7 (born 30 July 2013). For Child Tax Credit exception purposes, the order of these children will be – first child aged 12, second child aged 7 and third child aged 3. The claimant will only be entitled to an individual child element for their 12 and 7 year old children, unless the 3 year old child meets one of the exceptions.

Following the extension to the non-parental caring and adoption exceptions, claimants are able to claim the child element regardless of what date or order the children joined the household for children:

- adopted from local authority care
- in non-parental caring arrangements (including child of a child)

These children will not contribute to the 2 child maximum and will not affect what the claimant can receive for other children in their household.

Example:

The claimant has one child born prior to 6 April 2017 and one adopted child, who was adopted in 2015. The claimant then has a new child born January 2019. The claimant will be entitled to the individual child element for all 3 children (the adopted child because of the updated exception policy).

If 2 or more children have the same date of birth, there's discretion to order those children only in whichever order produces the greatest entitlement for the claimant.

For more examples of how to order children or where an exception may apply, please see [Annex A](#).

## Exceptions

If the claimant is responsible for a third or subsequent child born on or after the 6 April 2017 and they meet the criteria for an exception listed below, they will get the individual child element of Child Tax Credit for that child.

## Multiple birth

Where the first child of the multiple birth is either the first or second child in the household, we will pay a child amount for all the children born as part of the multiple birth.

Where a third or subsequent child is born as part of a multiple birth, claimants will be able to get the child element for all but one of those children.

In order to qualify for the multiple birth exception the claimant must be responsible for at least 2 children born in a multiple birth to receive an exception for one of them.

The multiple birth exception recognises that families do not plan for a multiple birth, which will present additional burdens and expense. Whilst a family may choose to have one additional child, and bear the cost of that child, they do not generally choose to have a multiple birth.

### **Example 1**

If the claimant is already receiving the individual child element of Child Tax Credit for 2 existing children, then has twins, we'll pay the individual child element of Child Tax Credit for one child in the multiple birth. This means that the claimant will be entitled to an amount for 3 out of their 4 children in total.

### **Example 2**

If the claimant is already receiving the individual child element of Child Tax Credit for 2 existing children and then has triplets, we'll pay the individual child element of Child Tax Credit for 2 of the children in that multiple birth. This means the claimant will be entitled to the individual child element for 4 out of their 5 children in total.

For additional examples on the multiple birth exception, please see [Annex B](#).

## **Children adopted from local authority care**

Claimants can get an additional child amount of Child Tax Credit for any child or children if they are adopted from local authority care. The exception will usually apply from the date they become responsible for the adopted child.

This could be the date of formal adoption or the date of placement, depending on when parental responsibility for the child passes to the claimant.

Claimants will need to let us know about any changes as soon as possible and provide us with supporting documents for any adopted child or children who lives with them.

The adoption exception will not apply:

- to adoptions from abroad - an overseas or 'convention' adoption
- where, immediately prior to that adoption, the claimant or their partner was a parent or step-parent of the adopted child

If the claimant is in the process of adopting a child and an adoption certificate isn't available, they'll need to provide supporting documents from a registered social worker. This must include the:

- date the child was placed with the claimant (and they became responsible)
- name of the child
- name of the adoptive parent, and their partner if applicable

For examples and scenarios of the adoption exception, please see [Annex C](#).

This exceptions policy was updated 28 November 2018. If the claimant is responsible for a child or children through adoption they will be able to receive an additional amount for those children, irrespective of the order in which the children joined the household. This will not affect any amounts the claimant may be able to get for any other children in their household. They will need to provide supporting documents for this.

## Children living in non-parental caring arrangements

Claimants can get an additional child amount of Child Tax Credit for any child or children if it is likely they would otherwise be looked after by a local authority. The exception will usually apply from the date they become responsible for the non-parental care child.

This exception applies to one of 2 groups:

- children being cared for by friend or family carers as an alternative to being taken into local authority care - this can be where a **formal** or **informal** caring arrangement is in place
- children born to a child who the claimant is also responsible for

This exceptions policy was updated 28 November 2018. If the claimant is responsible for a child or children as part of a non-parental caring arrangement they will be able to receive an additional amount for those children, irrespective of the order in which the children joined the household. This will not affect any amounts the claimant may be able to get for any other children in their household. They will need to provide supporting documents for this.

### Where the adult composition of the household changes

Where the adult composition of the household changes, any children cared for under a non-parental caring arrangement may need to be re-assessed.

#### Informal caring arrangements

In the case of informal caring arrangements, the exception will only apply if it's likely that the child would otherwise have been looked after by the local authority.

An informal caring arrangement is often known as kinship care, friends and family care or Connected Persons care.

This exception will not apply when the claimant or their partner is a parent or a step-parent of the child.

The claimant will need to provide supporting documents from a registered social worker. The claimant can download and print the [informal care form](#).

## **Formal caring arrangements**

Claimants can get additional Child Tax Credit for a child if they care for them under a formal caring arrangement, for example:

- a Child Arrangements Order
- a Guardianship Order
- a Special Guardianship Order
- you're appointed as a Guardian (in Scotland)
- a Kinship Care Order (in Scotland)
- a Permanence Order (in Scotland)

The exception also applies if one of these formal arrangements was in place but ended on the child's 16th birthday, as long as the claimant has continued to be responsible for them since.

The claimant will be asked to provide supporting documents to meet this exception.

This exception will not apply when the claimant (or their partner) is a parent or a 'step-parent' of the child.

An additional amount is not payable for a foster child, because foster children are 'looked after' by the local authority.

## **Children who have a child**

This exception applies where a child that the claimant is responsible for becomes the parent of a child. The claimant will be eligible for an exception for the new child if they're also within their household.

Claimants can continue to claim for their child and the grandchild until:

- their child makes a claim in their own right
- they are no longer responsible for the child, for example they leave the household or if the child leaves approved education or training

If their child leaves and their grandchild stays in their care, claimants will no longer be able to claim this exception. However, the claimant may still be able to receive additional support if they continue to be responsible for their grandchild if they qualify under the non-parental caring exception.

For examples and scenarios of the friends or family carers exception, please see [Annex D](#).

# A child born as a result of non-consensual conception

This exception applies to third or subsequent children in a household, born on or after 6 April 2017, who are likely to have been conceived as a result of a sexual act which the claimant did not or could not consent to.

This means it also applies where a child is likely to have been conceived at or around a time when the claimant was subject to ongoing control or coercion by the other parent of the child.

We recognise that the handling of this exception is sensitive. However, it is important to have this exception in place to support claimants in these circumstances. Care has been taken in delivery of this exception to strike the right balance between ensuring claimants get the support they need in a not overly intrusive manner, whilst at the same time providing the right assurance to government that the additional support is going to those for whom it is intended.

HMRC staff will not question the claimant about the incident other than to take the claim and receive the supporting documents. Any data or information received will be handled in accordance with the rules that HMRC already uses for holding and using sensitive data.

In order to apply for this exception (for a third or subsequent child), the claimant must not be living with the other biological parent of that child. The claimant will be asked to confirm this.

The claimant can apply for this exception by:

- downloading and completing the [support for a child conceived without your consent form](#) with the help of an approved third party professional to fill in part of it. The third party professional will need to demonstrate to HMRC that the claimant has been in contact with them (or another approved professional) and that their circumstances as presented are consistent with those of a person who meets the conditions of the exception, or
- providing evidence of a conviction for rape or controlling or coercive behaviour in an intimate or family relationship, where this relates to the non-consensual conception of the child, or
- providing evidence of an award made under the Criminal Injuries Compensation Scheme in respect of a relevant sexual offence, physical abuse or mental injury, where this relates to the conception of the child.

Claimants will not need to give details about the circumstances of the conception to HMRC officials and the eligibility criteria for the exception can be met without reporting to the police, or there being a conviction or any judicial finding.

# Process for third-party professionals

This applies to the exceptions for:

- non-consensual conception – where the child was conceived as a result of a non-consensual sexual act, or at a time when the claimant was subject to ongoing control or coercion by the other parent of the child - for more information, refer to [Annex E](#)
- non-parental care – where the child is living with the claimant as part of an **informal** caring arrangement, where it is likely they would have otherwise been looked after by the local authority- for more information, refer to [Annex D](#)

These exceptions will require the claimant to ask a third-party professional to complete a form to provide supporting documents that they qualify for the exception.

## Non-consensual conception

The claimant will be directed to GOV.UK to download and print the [Support for a child conceived without your consent form](#). The form can be provided by HMRC staff if the claimant doesn't have the ability to download it.

They'll need to take this form to their chosen approved third-party professional or specified charity to be completed. They'll then need to return the completed form to HMRC. This means that the third party professional or charity and HMRC will never directly share the claimant's personal data.

The form includes a self-declaration that must be completed by the claimant to confirm that they're not living with the other parent of the child.

The form, guidance to help complete it and a list of approved third-party professionals can be found in the [Support for a child conceived without your consent](#) guidance.

Third-party professionals for this exception include:

- healthcare professionals, such as doctors, nurses and midwives
- registered social workers
- specific organisations, such as specialist rape charities - for a full list, see <https://www.gov.uk/government/publications/support-for-a-child-conceived-without-your-consent/approved-third-party-professionals-who-can-complete-these-forms>

Note: The claimant should inform HMRC that they intend to claim an exception as soon as possible, and not delay whilst awaiting the form to be completed.

If a claimant needs to speak to us about this exception, they can call the tax credits helpline and ask to speak to the 'Specialist Exceptions Team'.

## Informal care

The claimant will be directed to GOV.UK to download and print the [support for a child who is informally living with you form](#). The form can be provided by HMRC staff if the claimant doesn't have the ability to download it.

Claimants will need to take it to a local authority social worker to be completed. The social worker will need to demonstrate on the form that if the child was not living with the claimant under an informal caring arrangement, the child would otherwise likely to have been in local authority care. The claimant will then need to return the completed form to HMRC.

Note: The claimant should inform HMRC that they intend to claim an exception as soon as possible, and not delay whilst awaiting the form to be completed.

If a claimant needs to speak to us about this exception, they can call the tax credits helpline and ask to speak to the 'Specialist Exceptions Team'.

Guidance to assist social workers in completion of the form can be found in the [Support for a child who is informally living with you guidance](#).

## How to claim an exception

Claimants must send the supporting documents with a covering letter which must include the word 'exception' and their National Insurance number at the top of their letter and send it to:

Exceptions

HM Revenue and Customs

BX9 1HZ

## Additional information

### Step-parents

Step-parents will be excluded from entitlement to the exceptions in their own right.

In the case of the non-parental caring exception, neither claimant may be a step-parent of the child. This is because a step-parent could have deliberately split from the child's parent in order to gain an exception for a child who would not have been an exception had the couple not split.

Step-parents are also excluded from claiming the non-consensual conception exception and the multiple birth exception in their own right, because these are about the lack of choice around having the child and therefore are only available to the biological parents.

The adoption exception can only be claimed by the adoptive parent of the child.

### **Exception run-on**

Where a step-parent takes responsibility for the children after a joint claim with their parent ends, an exception that was in place in the previous joint claim will continue to be applied to the step-parent in their new single claim. This will only be while they remain responsible for the child that the exception applies to.

This run-on applies to the exceptions of multiple birth, adoption and non-consensual conception.

The exception run-on will continue to apply until the step-parent is no longer responsible for the relevant child. This means that, if the step-parent re-partnered with a different person, the run-on would continue in their new joint claim.

However, if the step-parent then left that relationship, leaving the child within the sole responsibility of the ex-partner, the exception would stop. This is because the child would now be looked after by a person who is neither a parent nor a step-parent, meaning that the connection to the original reason for paying the exception would be lost.

While the exception run-on would stop, the claimant could be entitled to the exception for friend or family carers or adoption in respect of that child, as an alternative, if the relevant conditions were met.

Because step-parents are not entitled a non-parental caring exception there is no run-on.

### **When a child leaves the household for Child Tax Credit purposes**

The order of children in a household may change over time, should children

- join or leave the household or
- make a claim in their own right or
- leave approved education or training

Each time this happens, the order of the children in the household needs to be reassessed to determine which children are:

- the first and second – who will automatically get the individual child element of Child Tax Credit
- the third and subsequent – and if any exceptions apply

For example, the second child could leave the household because they leave full time non-advanced education or move to live with another person. A third child that no individual child element was previously being paid for, would become the second child for Child Tax Credit ordering purposes and the individual child element would be paid for them.

## **When a child joins the household**

When a new child joins an existing claim, the order of children in the household may change and children who were previously first and second in the household may become third or later in the overall order.

At that point it may be necessary to identify whether the children who are now third or later in the household are an exception.

For example, if a child's parents are separated and the child has been living with their father, they then decide to live with their mother, the ordering of the children in the mother's household would need to be reassessed.

## **Bereavement**

If a child dies, the Child Tax Credit bereavement 8-week run-on will apply. This means that the award continues as though the child had not died until the end of that 8 week period. If applicable, the individual child element of Child Tax Credit would continue to be paid for the deceased child for that period.

If the first or second child in a 3-child family died, the third child would become the second child in the household for Child Tax Credit, but only at the end of the 8-week bereavement run-on period - or up to the day before the child would've turned 20 (if that date is before the end of the 8-week bereavement run-on).

## Annex A - examples of how to order children or where an exception may apply

Example	How to order
The claimant is a natural parent or step-parent of the children.	Order the children by their date of birth - starting with the eldest.
Due to multiple birth or group adoption, the children have the same date of birth, or the same date the claimant became responsible for them.	Order the children in the order which gives the greatest entitlement to Child Tax Credit.
<p>The claimant has 3 children:          2 natural children aged 6 months old, 7 years old and a non-parental care child who is 10 years old.          The non-parental care child joined the household 6 years ago but <b>does not</b> qualify for an exception, as they would not otherwise be in care.</p>	<p>The order of the children would be:          child 1 the 7 year old          child 2 the 10 year old (6 years in household)          child 3 the 6 month old          The 10 year old does not qualify for the non-parental care exception and therefore the 6 month old would not receive the individual CTC amount, (unless they qualified for an exception in their own right).</p>

## **Annex B - examples of multiple birth exception**

Example	Outcome
The claimant is already in receipt of Child Tax Credit. They have 3 children all born before 6 April 2017. They then have twins born on or after 6 April 2017.	They continue to get the individual child element for the first 3 children and one of the twins - the claimant would expect to have one child in pregnancy so will not be paid for that child. The individual child element of Child Tax Credit will be paid for 4 children in total.
The claimant has twins born on or after 6 April 2017.	The individual child element of Child Tax Credit will be paid for both children. They're the first and second children in the household.
The claimant makes a new claim for Child Tax Credit after 6 April 2017. The claimant has 3 children born before 6 April 2017 and twins born on or after 6 April 2017.	Child Tax Credit will pay the individual child element for 4 of the 5 children - the 3 born before 6 April 2017 and one of the twins born on or after 6 April 2017.

## Annex C - examples of adoption from Local Authority care exceptions

Example	Outcome
The claimant already has Child Tax Credit for 3 children all born prior to 6 April 2017 and adopts a further child from local authority care.	The individual child element of Child Tax Credit will be paid for all children because the first 3 children are born before 6 April 2017 and the adoption exception applies for the adopted child.
The claimant is already in receipt of Child Tax for 2 children – one natural and one adopted. They have a third natural child born on or after 6 April 2017.	They'll be paid the individual child element of Child Tax Credit for all children because the adoption exception applies.
The claimant is already in receipt of Child Tax Credit for 3 children – 2 natural and one adopted. They have a fourth natural child born on or after 6 April 2017.	They'll still be paid the individual child element of Child Tax Credit for the 3 original children on the claim - 2 natural and one adopted.  They'll not be paid the individual child element of Child Tax Credit for the new child born on or after 6 April 2017, unless another exception applies
The claimant is already in receipt of Child Tax Credit for 2 children – both are adopted. The claimant then has 2 more natural children.	They'll be paid the individual child element of Child Tax Credit for all children because the adoption exception applies

## Annex D - examples of non-parental caring arrangement exception

In these examples, where we refer to a child being cared for in a family or friend carer arrangement we are assuming that either the informal care form, or the formal caring agreements supporting documents are provided.

Example	Outcome
The claimant was already in receipt of Child Tax Credit before 6 April 2017 with more than 2 children - one is being cared for in a family or friend carer arrangement. All children were born before 6 April 2017.	The individual child element of Child Tax Credit will be paid for all children because all children were born before 6 April 2017 and no exception needs to apply for Child Tax Credit.
The claimant is already in receipt of Child Tax Credit with 2 children, both born prior to 6 April 2017. The claimant starts caring for a child in a family or friend carer arrangement after 6 April 2017 - and that child was born before 6 April 2017.	The individual child element of Child Tax Credit will be paid for all children because all children were born before 6 April 2017 and no exception needs to apply for Child Tax Credit.
The claimant is already in receipt of Child Tax Credit for 2 children – one natural and one in a family or friend carer arrangement. The claimant is expecting their second natural child	They'll be paid the individual child element of Child Tax Credit for all children because the non-parental caring exception applies.
The claimant makes a new claim for Child Tax Credit. They have 3 children – 2 natural and one in a family or friend carer arrangement.	They'll be paid the individual child element of Child Tax Credit for all children because the non-parental caring exception applies.
The claimant is already in receipt of Child Tax Credit. They already have 2 children – both are in a family or friend carer arrangement. The claimant has 2 more children of their own, both born after 6 April 2017.	They'll be paid the individual child element of Child Tax Credit for all children because the non-parental caring exception applies.
The claimant is already in receipt of Child Tax Credit for 2 children – one natural and one in a family or friend carer arrangement. The claimant then becomes responsible for another child under a family or friend carer arrangement.	They'll be paid the individual child element of Child Tax Credit for all children because the non-parental caring exception applies.

## **Annex E - clarification of terms for the exception of non-consensual conception**

### **What we mean by non-consensual conception**

This is conception that is likely to have resulted from a sexual act to which the claimant did not agree by choice, or did not have the freedom and capacity to agree by choice. This can be where the claimant was raped, whether by a stranger or someone they knew.

It can also include circumstances in which, at or around the time of conception, the claimant was subject to repeated or continuous controlling or coercive behaviour in an intimate or family relationship.

### **What we mean by controlling or coercive behaviour**

Controlling or coercive behaviour is a type of domestic abuse or violence.

Coercive behaviour is an act or a pattern of acts of assault, threats, humiliation and intimidation or other abuse that is used to harm, punish, or frighten their victim.

Controlling behaviour is a range of acts designed to make a person subordinate and/or dependent by isolating them from sources of support, exploiting their resources and capacities for personal gain, depriving them of the means needed for independence, resistance and escape and regulating their everyday behaviour.

Controlling or coercive behaviours might include (this is not an exhaustive list):

- isolating a person from their friends and family
- depriving them of their basic needs
- monitoring their time
- monitoring a person via online communication tools or using spyware
- taking control over aspects of their everyday life, such as where they can go, who they can see, what to wear and when they can sleep
- depriving them of access to support services, such as specialist support or medical service
- repeatedly putting them down such as telling them they are worthless
- enforcing rules and activity which humiliate, degrade or dehumanise the victim
- forcing the victim to take part in criminal activity such as shoplifting, neglect or abuse of children to encourage self-blame and prevent disclosure to authorities
- financial abuse including control of finances, such as only allowing a person a punitive allowance
- threats to hurt or kill

- threats to a child
- threats to reveal or publish private information (e.g. threatening to ‘out’ someone.)
- assault
- criminal damage (such as destruction of household goods)
- rape
- preventing a person from having access to transport or from working