



House of Lords  
House of Commons  
Joint Committee on  
Statutory Instruments

---

**Forty-first Report  
of Session 2017–19**

---

**Drawing special attention to:**

*Child Tax Credit (Amendment) Regulations 2018 (S.I. 2018/1130)*

*Ordered by the House of Lords  
to be printed 12 December 2018*

*Ordered by the House of Commons  
to be printed 12 December 2018*

**HL 254  
HC 542-xli**

Published on 14 December 2018  
by authority of the House of Lords  
and the House of Commons

## Joint Committee on Statutory Instruments

### Current membership

#### House of Lords

[Baroness Bloomfield of Hinton Waldrist](#) (*Conservative*)

[Lord Lexden](#) (*Conservative*)

[Baroness Meacher](#) (*Crossbench*)

[Lord Morris of Handsworth](#) (*Labour*)

[Lord Rowe-Beddoe](#) (*Crossbench*)

[Lord Rowlands](#) (*Labour*)

[Baroness Scott of Needham Market](#) (*Liberal Democrat*)

#### House of Commons

[Jessica Morden MP](#) (*Labour, Newport East*) (Chair)

[Dan Carden MP](#) (*Labour, Liverpool, Walton*)

[Vicky Foxcroft MP](#) (*Labour, Lewisham, Deptford*)

[Patrick Grady MP](#) (*Scottish National Party, Glasgow North*)

[John Lamont MP](#) (*Conservative, Berwickshire, Roxburgh and Selkirk*)

[Julia Lopez MP](#) (*Conservative, Hornchurch and Upminster*)

[Sir Robert Syms MP](#) (*Conservative, Poole*)

### Powers

The full constitution and powers of the Committee are set out in House of Commons Standing Order No. 151 and House of Lords Standing Order No. 73, available on the Internet via [www.parliament.uk/jcsi](http://www.parliament.uk/jcsi).

### Remit

The Joint Committee on Statutory Instruments (JCSI) is appointed to consider statutory instruments made in exercise of powers granted by Act of Parliament. Instruments not laid before Parliament are included within the Committee's remit; but local instruments and instruments made by devolved administrations are not considered by JCSI unless they are required to be laid before Parliament.

The role of the JCSI, whose membership is drawn from both Houses of Parliament, is to assess the technical qualities of each instrument that falls within its remit and to decide whether to draw the special attention of each House to any instrument on one or more of the following grounds:

- i that it imposes, or sets the amount of, a charge on public revenue or that it requires payment for a licence, consent or service to be made to the Exchequer, a government department or a public or local authority, or sets the amount of the payment;
- ii that its parent legislation says that it cannot be challenged in the courts;
- iii that it appears to have retrospective effect without the express authority of the parent legislation;
- iv that there appears to have been unjustifiable delay in publishing it or laying it before Parliament;

- v that there appears to have been unjustifiable delay in sending a notification under the proviso to section 4(1) of the Statutory Instruments Act 1946, where the instrument has come into force before it has been laid;
- vi that there appears to be doubt about whether there is power to make it or that it appears to make an unusual or unexpected use of the power to make;
- vii that its form or meaning needs to be explained;
- viii that its drafting appears to be defective;
- ix any other ground which does not go to its merits or the policy behind it.

The Committee usually meets weekly when Parliament is sitting.

#### **Publications**

The reports of the Committee are published by Order of both Houses. All publications of the Committee are on the Internet at [www.parliament.uk/jcsi](http://www.parliament.uk/jcsi).

#### **Committee staff**

The current staff of the Committee are Jeanne Delebarre (Commons Clerk), Jane White (Lords Clerk) and Liz Booth (Committee Assistant). Advisory Counsel: Daniel Greenberg, Klara Banaszak, Peter Brooksbank, Philip Davies and Vanessa MacNair (Commons); James Cooper, Nicholas Beach, John Crane and Ché Diamond (Lords).

#### **Contactsdwn**

All correspondence should be addressed to the Clerk of the Joint Committee on Statutory Instruments, House of Commons, London SW1A 0AA. The telephone number for general inquiries is: 020 7219 2026; the Committee's email address is: [jcsi@parliament.uk](mailto:jcsi@parliament.uk).



# Contents

---

<b>Instruments reported</b>	<b>3</b>
1 S.I. 2018/1130: Reported for defective drafting	3
Child Tax Credit (Amendment) Regulations 2018	3
<b>Instruments not reported</b>	<b>4</b>
<b>Annex</b>	<b>4</b>
<b>Appendix</b>	<b>6</b>
S.I. 2018/1130	6
Child Tax Credit (Amendment) Regulations 2018	6



# Instruments reported

---

At its meeting on 12 December 2018 the Committee scrutinised a number of Instruments in accordance with Standing Orders. It was agreed that the special attention of both Houses should be drawn to one of those considered. The Instrument and the ground for reporting it is given below. The relevant Departmental memorandum, is published as an appendix to this report.

## 1 S.I. 2018/1130: Reported for defective drafting

### *Child Tax Credit (Amendment) Regulations 2018*

1.1 The Committee draws the special attention of both Houses to these Regulations on the ground that they are defectively drafted in two similar respects.

1.2 Regulation 5 amends regulation 14 of the Child Tax Credits Regulations 2003, and regulation 6 amends regulation 25A of the Child Tax Credits (Polygamous Marriages) Regulations 2003. In a memorandum printed as an Appendix, HM Revenue and Customs acknowledges that the amendments made by these provisions are incomplete in that they fail to include necessary consequential amendments. The Department apologises for these errors and undertakes to correct them at the earliest opportunity, and also assures the Committee that no tax credit claimant will be adversely affected by them. **The Committee accordingly reports regulations 5 and 6 for defective drafting, acknowledged by the Department.**

## Instruments not reported

---

At its meeting on 12 December 2018 the Committee considered the Instruments set out in the Annex to this Report, none of which were required to be reported to both Houses.

## Annex

---

### Instruments to which the Committee does not draw the special attention of both Houses

<b>Draft S.I.</b>	Energy Efficiency (Private Rented Property) (England and Wales) (Amendment) Regulations 2018
<b>Draft S.I.</b>	Intellectual Property (Exhaustion of Rights) (EU Exit) Regulations 2018
<b>Draft S.I.</b>	Air Passenger Rights and Air Travel Organisers' Licensing (Amendment) (EU Exit) Regulations 2018
<b>Draft S.I.</b>	Civil Legal Aid (Amendment) (EU Exit) Regulations 2019
<b>Draft S.I.</b>	Patents (Amendment) (EU Exit) Regulations 2018
<b>Draft S.I.</b>	Trade Marks (Amendment etc.) (EU Exit) Regulations 2018
<b>Draft S.I.</b>	Transfrontier Shipment of Radioactive Waste and Spent Fuel (EU Exit) Regulations 2018
<b>Draft S.I.</b>	Alternative Investment Fund Managers (Amendment etc.) (EU Exit) Regulations 2018
<b>Draft S.I.</b>	Electronic Communications and Wireless Telegraphy (Amendment etc.) (EU Exit) Regulations 2019
<b>Draft S.I.</b>	Money Laundering and Transfer of Funds (Information) (Amendment) (EU Exit) Regulations 2018
<b>Draft S.I.</b>	Motor Vehicles (Wearing of Seatbelts) (Amendment) (EU Exit) Regulations 2018
<b>Draft S.I.</b>	Nuclear Safeguards (EU Exit) Regulations 2018
<b>Draft S.I.</b>	Nuclear Safeguards (Fissionable Material and Relevant International Agreements) (EU Exit) Regulations 2018
<b>Draft S.I.</b>	Higher Education (Fee Limits for Accelerated Courses) (England) Regulations 2018
<b>Draft S.I.</b>	Immigration (Leave to Enter and Remain) (Amendment) Order 2018



## Instruments subject to annulment

S.I. 2018/1129 <sup>†</sup>	Universal Credit and Jobseeker's Allowance (Miscellaneous Amendments) Regulations 2018
S.I. 2018/1191	Police (Amendment) Regulations 2018
S.I. 2018/1198	Nursing and Midwifery Council (Fees) (Amendment) Rules Order of Council 2018
S.I. 2018/1206	Guarantees of Origin of Electricity Produced from High-efficiency Cogeneration (Amendment) (EU Exit) Regulations 2018
S.I. 2018/1207	Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2018
S.I. 2018/1210	Armed Forces (Aliens) (Amendment) Regulations 2018
S.I. 2018/1214	Waste Electrical and Electronic Equipment (Amendment) (No. 2) Regulations 2018
S.I. 2018/1217	State Pension Revaluation for Transitional Pensions Order 2018
S.I. 2018/1218	Occupational Pensions (Revaluation) Order 2018
S.I. 2018/1219	State Pension Debits and Credits (Revaluation) Order 2018
S.I. 2018/1220	Public Lending Right Scheme 1982 (Commencement of Variation) (No. 3) Order 2018
S.I. 2018/1227	Environmental Protection (Miscellaneous Amendments) (England and Wales) Regulations 2018
S.I. 2018/1232	Environmental Assessments and Miscellaneous Planning (Amendment) (EU Exit) Regulations 2018
S.I. 2018/1234	Planning (Hazardous Substances and Miscellaneous Amendments) (EU Exit) Regulations 2018
S.I. 2018/1235	Planning (Environmental Assessments and Miscellaneous Amendments) (EU Exit) (Northern Ireland) Regulations 2018
S.I. 2018/1243	Open Internet Access (Amendment etc.) (EU Exit) Regulations 2018

## Instruments not subject to Parliamentary proceedings not laid before Parliament

S.I. 2018/1190	Spring Traps Approval (England) Order 2018
S.I. 2018/1246	Investigatory Powers Act 2016 (Commencement No. 9) Regulations 2018

---

<sup>†</sup> denotes that the written evidence submitted in connection with the instrument is not printed with the Report

# Appendix

---

## S.I. 2018/1130

### ***Child Tax Credit (Amendment) Regulations 2018***

1. In its letter to Her Majesty's Revenue and Customs of 28 November 2018, the Joint Committee requested a memorandum on the following points:

*(1) Should regulation 5 have included consequential amendments to paragraphs (2)(d), (4)(d) and (5)(d) of regulation 14?*

*(2) Should the substituted text in regulation 6 have included a reference to paragraphs (3) and (5)?*

2. This memorandum has been prepared by Her Majesty's Revenue and Customs on behalf of H.M. Treasury.

3. We thank you for bringing these points to our attention. We accept that in regulation 5 we should have made consequential amendments to paragraphs (2)(d), (4)(d) and (5)(d) of regulation 14 and apologise for this oversight.

4. We also accept that in regulation 6 reference should also have been made to paragraphs (3) and (5) of regulation 25A of the Tax Credits (Polygamous Marriages) Regulations 2003 (S. I. 2003/742). We apologise for this error.

5. We will correct these points by a further amending instrument at the earliest opportunity, but can assure the Committee that no tax credit claimant will be adversely impacted by these errors.

**Her Majesty's Revenue and Customs**

**4 December 2018**