



HM Revenue
& Customs

A. Morrison

By email:

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Freedom of Information Team

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Date: 09 March 2021

Our ref: FOI2021/01187

Dear A. Morrison

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 9 February, for the following information:

“1.How many children not living in GBNI, but in the EU, are receiving Child Tax Credits following 1/1/2021

2.Same for WTCs

3.What is the value of these payments in total per week or month”

We can confirm we hold the information you seek. However, providing it would exceed the FOIA cost limit, which for central government equates to one person spending 3½ working days locating and extracting all of the information requested. We have therefore refused your request under [section 12\(1\)](#) of the FOIA.

Normally we would explore how you might be able to refine your request so that it did not exceed the FOIA cost limit. However, currently we cannot see any scope for doing so.

Internal work is being carried out to review the data sources and methodology used in producing these statistics for 2020 onwards and we have released an [announcement on GOV.UK](#) notifying our users of this. Once this work is complete, the data will then need to go through a separate stage of production similar to that used to produce our [Estimated number of UK families in receipt of Child Benefit or Child Tax Credit in respect of children residing in a non-UK EEA country](#) experimental publication. The time it takes to complete these steps will exceed the 3½ working days, as set out under [section 12\(1\)](#) of the FOIA, by some way.

We understand there is a public interest in this information, and we have taken action to ensure this will be investigated as indicated in our announcement on GOV.UK.

The Working Tax Credit (WTC) element of tax credits cannot be claimed for children residing in the EU and therefore no such payments under WTC are paid for this purpose.

If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.gov.uk, or by writing to the address at the top right-hand side of this letter.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs