



HM Revenue
& Customs

Ms Cheryl Moy

By email: request-799932-972c7488@whatdotheyknow.com

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Our ref: FOI2021/24497

Dear Ms Moy

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 14 October, for the following information:

“This request is to ask for clarification about 'after 16 if they have special needs'. Could you confirm what evidence/status of their special need is required for those starting home education post 16. Not all young people will have an EHCP for their special need and not all will have a formal diagnosis.

What constitutes a special need in this instance? Are there specific forms that need to be completed?”

Our response

Your request does not ask for specific materials (such as emails or documents) however I can provide some further information on HMRC's policy on this issue. The addition to GOV.UK guidance you cite in your request follows passage of [The Tax Credits, Child Benefit, Guardian's Allowance and Childcare Payments \(Miscellaneous Amendments\) Regulations 2020](#).

The change means that, where a young person with a disability starts home education after the age of 16 and that young person meets certain conditions, the parents or guardians of that young person can continue to receive Child Benefit and Child Tax Credit.

The legislation requires that a statement of special educational needs is to be provided and a local authority has assessed a programme of home education as suitable for that person's special needs, in order to satisfy this condition. The relevant amendments are available in the following links:

- <https://www.legislation.gov.uk/uksi/2020/297/regulation/4/made>
- <https://www.legislation.gov.uk/uksi/2020/297/regulation/6/made>

The legislation for both Child Benefit and Child Tax Credit doesn't specify what constitutes to a special need as this is determined by your local council. Please refer to the following link for further information on children with special needs: <https://www.gov.uk/children-with-special-educational-needs>



Upon receiving both, a statement of special educational needs and an assessment of home educational suitability from your local authority, please contact [Tax Credits: General Enquiries](#) to update your tax credit award.

The Child Benefit form which parents or guardians should be used to notify the Child Benefit office when their child is continuing in approved education or training is available in the following link: <https://www.gov.uk/government/publications/child-benefit-child-continuing-in-approved-education-or-training-ch297>

Please note, that the form has been amended to include the change to the regulations.

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