



HM Revenue & Customs

Diana Finch

By email: request-401838-
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Freedom of Information Team
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Our ref: FOI2017/00779

Dear Diana Finch,

Freedom of Information Act 2000 (FOIA)

Thank you for your request under the FOIA, which was received on 19th April, for the following information:

“Once the new two children child benefit comes in please would you explain what is the procedure for polygamous marriages? Are all “wives” of one man entitled to claim for two children despite it being against U.K. Law to marry more than one partner in this country.”

The restriction you ask about does not affect Child Benefit. Therefore, HMRC does not hold the information you have requested, and cannot supply it under the terms of the FOIA.

Outside the FOIA, I can tell you that the Welfare Reform and Work Act 2016 restricts the number of children or qualifying young persons in respect of whom the individual (per child) element in Child Tax Credit (and the child element in Universal Credit) is payable, to a maximum of two. This does not affect those claiming Child Tax Credit for more than two children or qualifying young persons born before the 6 April 2017.

As outlined at paragraph 7.39 of the Explanatory Memorandum for the recent tax credit regulations giving effect to the “two child” restriction (http://www.legislation.gov.uk/ukxi/2017/387/pdfs/ukxiem_20170387_en_001.pdf), the recent changes to tax credits apply to a polygamous family just as they apply to all other families. Section 43 of the Tax Credits Act 2002 and the Tax Credits (Polygamous Marriages) Regulations 2003 provide for the tax credit system to recognise all the parties to a polygamous marriage as a single household for the purposes of claiming tax credits. As a result, all parties to a polygamous marriage are required to make a joint tax credit claim, and the income and circumstances of all those joint claimants are taken into account when HMRC determines the level of their award. Currently, there are no such awards in payment.

If you are not happy with this reply you may request a review by emailing foi.review@hmrc.gsi.gov.uk, or by post to HMRC FOI Team, Room 1C/23, 100 Parliament Street London SW1A 2BQ. You must request a review within 2 months of the date of this letter. It would help us carry out our review if you set out the aspects of the reply that concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you can complain to the Information Commissioner's Office (ICO). The ICO will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. You can make a complaint through the ICO's website at: www.ico.org.uk, or by post to: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

Freedom of Information Team