



C Moy

<mailto:request-323736-f5ed3dc7@whatdotheyknow.com>

Benefits & Credits

1C/13
100 Parliament Street
London
SW1A 2BQ

Phone

Email ray.francis@hmrc.gsi.gov.uk

hmrc.gov.uk

Date 8 April 2016
Our ref FOI 1534/16
Your ref

Dear Cheryl

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 21 March 2016, for the following information:

Would you please clarify that Child Tax Credit is payable to parents of home educated children until their 16th birthday, and up until their 20th birthday if the home education commenced prior to the 16th birthday (and is not of an advanced level)?

Would you confirm that the HMRC acknowledges and accepts the following description of what constitutes a home education?

The Government's 2007 Elective Home Education Guidance requirements are as follows: '3.13 Parents are required to provide an efficient, full-time education suitable to the age, ability and aptitude of the child. There is currently no legal definition of "full-time". Children normally attend school for between 22 and 25 hours a week for 38 weeks of the year, but this measurement of "contact time" is not relevant to elective home education where there is often almost continuous one-to-one contact and education may take place outside normal "school hours".

The type of educational activity can be varied and flexible. Home educating parents are not required to:

*teach the National Curriculum
provide a broad and balanced education
have a timetable*

have premises equipped to any particular standard set hours during which education will take place have any specific qualifications make detailed plans in advance observe school hours, days or terms give formal lessons mark work done by their child formally assess progress or set development objectives reproduce school type peer group socialisation match school-based, age-specific standards. '

If the parent fails to provide a suitable education a school attendance order will be served, and the child must attend school.

The HMRC states that for entitlement to Child Tax Credit the education must be full time with more than 12 hours of supervised study. Does the HMRC accept that if a parent is home educating within the above Government guidance then they also fit the description of entitlement to Child Tax Credit?

As outlined in the Tax Credits Technical Manual (at TCTM 02230 <http://internal.active.hmrci/manual/tax-credits-technical-manual/tctm02230>), Child Tax Credit is payable to families bringing up children until their 16th birthday, and can continue up to their 20th birthday if they remain in full-time non-advanced education (up to A-level or equivalent) or undertake a course of approved training. This includes full-time non-advanced education provided at home, providing that the child was receiving home education before their 16th birthday and the home schooling had previously been approved by the Commissioners for Revenue & Customs. HMRC accepts that if a parent is home educating within the government guidance as stated above, the parent would qualify for Child Tax Credit.

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

If you are not content with the outcome of an internal review, you may apply directly to the Information Commissioner for a decision. The Information Commissioner will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. He can be contacted at The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF or by their website at www.ico.org.uk.

Yours sincerely

Ray Francis
Policy Advisor