

Child Benefit and Child Tax Credit for children resident in other EEA countries

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Author: Steven Kennedy

Section Social Policy Section

Domestic legislation provides that both Child Benefit and Child Tax Credit cannot normally be paid in respect of children resident abroad. However, under provisions in EU law on social security coordination within the European Economic Area (EEA), Child Benefit and Child Tax Credit may be payable to EEA migrants in the United Kingdom in respect of their dependent children resident in another Member State. The provisions relating to payment of "family benefits" for children resident in another Member State are in EC Regulation 883/2004, but they have a much longer pedigree. The rules apply to all EEA countries, not just the United Kingdom.

To process claims for Child Benefit and Child Tax Credit for children resident in other countries, HM Revenue and Customs requires documentary evidence of each child for whom the claim is being made, such as an original birth of adoption certificate. In addition, HMRC carries out further checks with the "competent authority" in the Member State to verify the information provided by the claimant, and to see if corresponding benefits are already being paid for the child, before any payments are made. Where family benefits are already being paid, "overlapping benefits" provisions apply to ensure that the family is not paid twice (the total amount they receive will not exceed the amount payable by the state with the higher entitlement).

At 31 December 2013, 20,400 awards of UK Child Benefit – covering 34,268 children – were in respect of children living in other EEA states. This equates to around 0.3% of all Child Benefit awards. Fewer claims for Child Tax Credit are in respect of children resident in other EEA countries. At the end of December 2012, there were 4,011 Child Tax Credit awards under EC Regulation 883/2004, in respect of 6,838 children.

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1 Payment of Child Benefit and Child Tax Credit for children abroad

Child Benefit is a universal, non-taxable cash payment for families with children. It is currently worth £20.50 a week for the eldest eligible child, and £13.55 for each subsequent child. At August 2013, 7.55 million families received Child Benefit for over 13 million children and qualifying young people.¹ Expenditure in 2013-14 totalled £11.5 billion.²

Families with children may also receive means-tested support through Child Tax Credit (CTC). Approximately 4.1 million families are receiving CTC for around 7.8 million children and young people³

The general position is that, under domestic legislation, Child Benefit and Child Tax Credit cannot be paid to people who are living abroad permanently in another country. Child Benefit and CTC can continue to be paid during periods of temporary absence from the UK. There are also special rules for certain groups, such as Crown servants posted overseas.⁴ Apart from these circumstances, the only situations where family benefits may be paid in respect of families outside the UK is where a migrant worker in the UK from an EEA country has dependent children in his or her home country, or where someone with dependent children moves to another EEA country but continues to be entitled to a UK benefit such as Retirement Pension, long-term Incapacity Benefit, or contributory Employment and Support Allowance. These rights stem from long-standing provisions in European law on the coordination of social security systems within the EEA.⁵

The provisions are in EC Regulation 883/2004 of the European Parliament and of the Council of 29 April 2004 on the co-ordination of social security systems (and the associated "Implementing Regulation 987/2009). This came into force on 1 May 2010, replacing the long-standing Regulations 1408/71 and 574/72. The new Regulation made various changes, but the basic rules on coordination remain the same as before.

2 EU rules on co-ordination of social security schemes

There have been provisions in EU law to co-ordinate social security rules for people moving within the European Union for over 50 years. The provisions were formerly in EC Regulations 1408/71 and 574/72, but from 1 May 2010 these were replaced by "modernised" EC Regulation 883/2004 and 987/2009. While the procedures and scope of application of the rules have evolved over the years, the original basic principles underpinning them remain the same. The rules now apply to people moving between countries in the European Economic Area (EEA).

The main purpose of the co-ordination rules is to support freedom of movement of persons. The national social security schemes are linked together, so as to ensure that people moving from one Member State to another to live and work are not, as a result, penalised in terms of their social security rights. The Regulations do not guarantee a **general** right to benefit

¹ HMRC, Child Benefit Statistics: Geographical analysis

² HMRC Annual Report and Accounts 2013-14, HC 19 2014-15

³ HMRC, Child and Working Tax Credits Statistics: Geographical analyses April 2014

⁴ See HMRC, Child Benefit Technical Manual, CBTM10000 - Residence and Immigration: Contents

The European Economic Area (EEA) comprises the EU Member States plus Iceland, Liechtenstein and Norway. Switzerland is not a member of the EEA but as a result of an agreement with the EU that came into force on 1 June 2002, Swiss nationals enjoy broadly the same rights as EEA nationals with regard to freedom of movement.

throughout the EEA; nor do they harmonise the social security systems of the member states. Their primary function is to support the right of free movement, by removing some of the disadvantages that migrants might encounter.

The Regulations achieve this by, for example:

- prohibiting discrimination in matters of social security systems on grounds of nationality;
- clarifying which state is responsible for paying benefits in particular case (the "single state principle")
- allowing a person's periods of employment, residence and contributions paid in one EEA country to count towards entitlement to benefit in another country (this is referred to as the principle of "aggregation"); and
- allowing people to take certain benefits abroad with them to another EEA state (the principle of "exportation")

The European Commission has produced a guide, *The EU provisions on social security:* Your rights when moving within the European Union (updated 2010), which explains both the principles underpinning the rules and how they work in practice. More detailed information and links can be found at the European Commission's Employment, Social Affairs and Inclusion website.

The TRESS (Training and Reporting on European Social Security) network – which brings together experts in the member states – has also produced *A Short Introduction to the European Coordination of Social Security Schemes*. The TRESS website also has detailed FAQs on the co-ordination rules.

2.1 "Family benefits" under the co-ordination rules

Articles 67-69 of EC Regulation 883/2004 make provision in respect of family benefits. Article 1(z) states:

"family benefit" means all benefits in kind or in cash intended to meet family expenses, excluding advances of maintenance payments and special childbirth and adoption allowances mentioned in Annex I.

In the UK, the relevant benefits are:

- Child Benefit
- Child Tax Credit
- Guardian's Allowance⁶

Information on the corresponding family benefits in other EEA Member States can be found in the "Your rights country by country" section of the European Commission Employment, Social Affairs and Inclusion Department website.

The key provision is EC Regulation 883/2004 is Article 67:

Guardian's Allowance is paid to people bringing up a child either because both of the child's parents have died, or one parent has died and the other cannot be traced, or is serving a sentence of two years or more, or has been detained by the courts in a mental hospital.

Members of the family residing in another Member State

A person shall be entitled to family benefits in accordance with the legislation of the competent Member State, including for his/her family members residing in another Member State, as if they were residing in the former Member State. However, a pensioner shall be entitled to family benefits in accordance with the legislation of the Member State competent for his/her pension.

This means that, if an EEA migrant in the United Kingdom is covered by the UK social security system, they can claim Child Benefit and Child Tax Credit for their dependent children even if they are not resident in the UK. The person making a claim must meet all the usual conditions for entitlement to these benefits, but the ordinary residence and presence requirements for the child or children do not apply and they can claim benefit for them on the same basis as if they were living in the UK.

EC Regulations have direct effect and Member States cannot unilaterally "opt out" of them. In the event of any conflict between EC Regulations and domestic legislation, the former prevail. This means that the UK cannot restrict payment of Child Benefit, Child Tax Credit and Guardian's Allowance to families with children resident in this country. As noted above, the domestic UK legislation does not, except in very limited circumstances, allow payment of Child Benefit and Child Tax Credit for families abroad. However, the provisions in EC Regulation 883/2004 effectively override the domestic legislation.

These rules apply across all EEA countries. So where an EEA Member State has family benefits which are subject to residence/presence conditions, a migrant from another EEA state whose dependent children remain in his/her home country can rely on Article 67 to overcome those conditions and gain entitlement to family benefits (provided they meet all the other conditions).

2.2 Priority rules and overlapping benefits

Family benefits in EEA Member States may have widely varying conditions of entitlement. Some may be based on residence, while others may be linked to employment, or payment of contributions. It is therefore possible that a family could be entitled to family benefits from more than one country in respect of the same child or children. Where entitlement to family benefits arises simultaneously for the same family in more than one Member State, EC Regulation 883/2004 sets out a series of priority rules which help to determine which State has primary responsibility for the payment of family benefits, so that the person moving between Member States cannot obtain dual entitlement. These provisions are in Article 68.

Article 68 provides that States where family benefits are based on employment/self-employment have priority over States where benefits are based on residence or receipt of a pension. Other provisions determine which State has priority where entitlement to family benefits in both countries has the same basis. However, where the family benefits payable by the State which has primary responsibility would be lower than the family benefits payable by the other Member State, the latter will pay a supplement up to make up the difference. These "overlapping benefit" provisions ensure that, whichever State has primary responsibility, a family will receive family benefits equal to the highest amount payable under the legislation of the two Member States.

Further information on these provisions can be found in:

- pp39-41 of the European Commission guide, *The EU provisions on social security:* Your rights when moving within the European Union;
- The section on family benefits at the European Commission Employment, Social Affairs and Inclusion Department's website.
- The FAQs on family benefits at the TRESS website.

The priority and overlapping benefits rules mean that, if the UK is paying benefits to EEA migrants in respect of children resident outside the UK, the amount of Child Benefit or Child Tax Credit paid is not necessarily the full amount that would be payable under UK legislation for children resident in the UK.

3 Application of the rules in the UK

The UK benefits which are "family benefits" for the purposes of the EU rules on social security co-ordination – Child Benefit, Child Tax Credit and Guardian's Allowance – are all administered by HM Revenue and Customs. The detailed rules are set out in paragraph CBTM10200 onwards of the *Child Benefit Technical Manual*, which is available at the HMRC website.

A written answer in September 2011 outlined the procedures in place to check that families abroad are entitled to UK family benefits, and to ensure double provision is not made for them:

Mr Andrew Smith: To ask the Secretary of State for Work and Pensions what steps his Department takes to check the entitlement of partners and children resident in other EU member states whose benefits are topped up by the UK because of national insurance contributions made by a family member working in the UK. [67860]

Justine Greening: I have been asked to reply.

An EU/EEA national who is working in the UK, paying compulsory UK national insurance contributions and is entitled to UK family benefits by virtue of EC regulation 883/2004 in respect of a child or children resident in another member state must provide documentary evidence of the child or children being claimed for, such as an original birth or adoption certificate.

In addition, where a claim is considered under the EC regulation, HMRC will carry out further checks with the authorities of the other member state to confirm the composition of the family, whether the other parent is working there and whether that member state is paying family benefits. These checks are carried out by all competent institutions in the member states when considering claims to their family benefits under the EC regulation. Payments of UK family benefits, whether at the full rate or at a lower

supplementary rate, are not made until the other member state has provided the necessary confirmation.⁷

Subsequent written answers have emphasised that all claims for Child Benefit and Child Tax Credit under EC Regulation 883/2004 are "subject to a wide range of checks on entitlement and an annual review", and that "member states have well established procedures in place to ensure that family benefits only go to those entitled."⁸

4 Statistics

Statistics on claims for Child Benefit and Child Tax Credit in respect of children resident in other EEA countries are given in the appendix to this note.

At August 2013, 7.55 million families received Child Benefit for over 13 million children and qualifying young people children.⁹ At December 2013, there were 20,400 ongoing Child Benefit awards under EC Regulation 883/2004 to nationals of other EEA countries in respect of 34,268 children living elsewhere in the EEA. That equates to around 0.3% of all Child Benefit awards. The majority of families were in Poland: 13,174 families with 22,093 children.

The number of non-resident families receiving Child Benefit has actually fallen. At October 2009 there were just over 30,000 awards under EC Regulation 883/2004 but by July 2010 the figure had fallen to 24,393. The number remained fairly stable up to December 2012, but between then and December 2013, the number of non-UK Child Benefit awards fell by 3,682.

Far fewer families are in receipt of Child Tax Credit under EC Regulation 883/2004. At 31 December 2012, there were 4,011 awards of Child Tax Credit in respect of children resident in other EEA countries. The total number of families receiving Child Tax Credit was 4.1 million on 1 December 2012.¹⁰

The amount of UK Child Benefit and Child Tax Credit being paid in respect of children resident in other EEA countries is not known. In a written answer in response to a question on the cost to the public purse of Child Benefit payments for people residing outside the UK, the Treasury Minister Sajid Javid said on 28 January 2013:

Information about the value of such awards is only available at disproportionate costs because under the priority rules in that regulation not all awards of UK family benefit are made at the full UK rates.¹¹

Some sections of the media have claimed that spending on Child Benefit for children resident in another countries amounts to around £30 million a year.¹² However, others have pointed out that it is not possible to estimate the amount paid out by the UK from the caseload figures released by the Government, for the reasons given in the above PQ.¹³

⁷ HC Deb 5 September 2011 c121w

⁸ HL Deb 26 March 2012 c20WA; HL Deb 3 December 2012 cc99-100WA

⁹ HMRC, Child Benefit Statistics: Geographical analysis

¹⁰ HMRC, Child and Working Tax Credit Statistics – December 2012

¹¹ HC Deb 28 January 2013 c615w

See for example "Child benefit worth £30million paid by Britain to families across the EU but Cameron admits it is 'impossible' to stop it," Daily Mail, 27 May 2014

¹³ "Is Britain sending £30m in child benefit to EUI families?", Full Fact website, 28 May 2014

In a separate written answer on 28 January 2013 in response to a PQ on what estimate the Government had made of the impact on Child Benefit claims under EC Regulation 883/2004 of the ending of transitional immigration controls on Romania and Bulgaria from 1 January 2014, Mr Javid said:

There is no estimate currently available of how the number of such awards might change by 2016 as a result of the ending of transitional labour market controls on nationals of Bulgaria and Romania. At this stage, any such forecasts are likely to be unreliable.¹⁴

5 Limiting payment of Child Benefit and CTC to children in the UK

From time to time it is suggested that legislation should be amended to prevent payment of Child Benefit and Child Tax Credit for children not resident in the UK. However, as noted above, the domestic legislation already prevents payment in respect of children resident abroad (except in limited situations). EC Regulation 883/2004 effectively overrides the residence and presence requirements in the UK legislation.

As the following written answer from November 2010 states, any amendments to the EC Regulations on the coordination of social security systems in the EEA would require a proposal by the European Commission and would be subject to co-decision with the European Parliament and Council:

Stephen Barclay: To ask the Chancellor of the Exchequer if he will discuss with his EU counterparts an amendment to EU Regulation 883/2004 to remove from non-UK workers from other EU member states the entitlement to claim child benefit at the UK rate in respect of children not resident in the UK. [21217]

Justine Greening [holding answer 2 November 2010]: HM Revenue and Customs and the Treasury have regular discussions with EU counterparts as part of the process of policy development and delivery.

The UK has administered the EC social security co-ordinating regulations (EC Regulation 1408/71, with effect from 1 May 2010 EC Regulation 883/2004) since it joined the European Economic Community in 1973. The regulations protect the social security rights of nationals of all member states, including the UK, and their families when exercising rights of free movement within the European Economic Area. Amendments to the regulations require a proposal by the European Commission and are subject to co-decision with the European Parliament and the Council.

Moreover, without reciprocity to remove the equivalent family benefit entitlement of UK nationals who work and pay compulsory social insurance contributions in other member states, the amendment as proposed would breach one of the fundamental principles of EC law that there must be no discrimination on the grounds of nationality when applying the rights set out in the treaty on the Functioning of the European Union and other measures in Community law to give effect to such rights.¹⁵

¹⁴ HC Deb 28 January 2013 c616w

¹⁵ HC Deb 25 November 2010 cc444-445w

The Government has however indicated that it would like to see the rules changed to prevent Child Benefit and Child Tax Credit being sent abroad. The Opposition agrees.¹⁶

A report in *The Telegraph* on 3 April 2013 quoted the Chancellor, George Osborne, as saying-

The truth is we are absolutely wrestling with that issue at the moment and trying to find a way that is legal to make sure that benefits do not go to the continent of Europe. The European Union rules are pretty tough and we can't act illegally because someone would just go to a court and get it overturned. But we are looking at all sorts of ways to make sure that British taxpayers pay for benefits that are paid in this country rather than abroad.¹⁷

In an interview on the Andrew Marr show on 5 January 2014, the Prime Minister said that he would try to renegotiate the UK's membership of the European Union to allow it to withhold child benefits for children living in other EEA countries. He said:

I think it will take time because we either have to change it by getting agreement with other European countries and there are other European countries, who like me, think it's wrong that someone from Poland, who comes here, who works hard and I am absolutely all in favour of that – but I don't think they should be paying, we should be paying child benefit, to their family back at home in Poland. To change that you've either got to change it with other European countries at the moment or potentially change it through the Treaty change that I'll be putting in place before the referendum that we'll hold on Britain's membership of the EU. by the end of 2017.¹⁸

His comments drew a sharp response on Twitter from the Polish Foreign Minister, Radoslaw Sikorski. The BBC reported:

...Mr Sikorski tweeted: "If Britain gets our taxpayers, shouldn't it also pay their benefits? Why should Polish taxpayers subsidise British taxpayers' children?"

He added: "UK social security rules apply to all resident EU citizens. No need to stigmatise Poles. What about British children abroad?"

He subsequently told the BBC that he sympathised with Mr Cameron's efforts "to plug loopholes" in the benefits system, and denied that Poland had already decided it would veto the move.

The Polish government would "consider every British government proposal very seriously", he said.

But, he argued, this was a pan-EU rule which also benefited UK citizens living in other European countries.

If the UK wanted to make the benefits system less generous, Mr Sikorski said, it should do so "in a non-discriminatory manner and without stigmatising people".

See for example Stephen Timms, HC Deb 17 January 2014 c1154; and Yvette Cooper, HC Deb 7 April 2014 c38

¹⁷ "Osborne: we'll stop child benefits leaving UK," *The Telegraph*, 3 April 2013

¹⁸ Transcript of Andrew Marr interview with the Prime Minister, 5 January 2014

He said Polish people contributed about double the amount to the British economy than they withdrew in benefits. ¹⁹

More recently however, there have been indications that other EU Member States might support a change in the rules, as least as regards the generosity of family benefits for children living on other countries. On 3 July, *The Times* reported that members of the ruling parliamentary group in Germany were "aghast" that Romanian seasonal works in Germany could claim child benefits worth £146 a month for their children in Romania, while equivalent payments in Romania were £7 a month. They have argued that child benefit levels "should be set according to the location of the child, rather than their parent."²⁰

Further information is given in a CDU/CSU press release issued on 1 July (translation):

Child support is not a European welfare benefit

Receipt of Child Benefit must not be an incentive for migration within the EU

The federal government is currently preparing the final report of the cross-departmental committee on "Legal issues and challenges in the use of social security systems by nationals of EU Member States". The domestic policy spokesman for the CDU/CSU parliamentary group in the German Bundestag, Stephan Mayer, and the rapporteur responsible for basic issues of migration, Andrea Lindholz, said the following:

Stephan Mayer: "Child benefit is not a European social benefit, but exists solely to ensure a minimum subsistence income in Germany. For this reason, the CDU / CSU faction insisted on the establishment of the cross-departmental committee and considers it indispensable to regulate child benefit receipt."

Andrea Lindholz: "The incentives for EU nationals to apply for child benefit in Germany must be strongly minimized.

We think it right to adjust the amount of child benefit to the permanent residence of the child. So a child in Romania for example, has a claim on nine euro child support. But if one parent lives in Germany, the child gets 184 euros child benefit, even though the average net salary in Romania is only around 380 euros. It is not comprehensible. Under the maintenance law there is already a gradation according to the cost of living at the place of permanent residence. Such a gradation in the level of child benefit would be the best solution to prevent perverse incentives and abuse".21

6 Looking ahead: Universal Credit

Universal Credit is to replace a range of means-tested benefits and tax credits for people of working age. The precise timetable for its full introduction is uncertain, but by 2017 it is expected that most "legacy benefits" – including Child Tax Credit – will have been abolished.

In its report to the Secretary of State on the draft Universal Credit Regulations in August 2012, the Social Security Advisory Committee commented:

[&]quot;Polish minister attacks David Cameron's child benefit plan," BBC News, 6 January 2014; see also "Cameron seeks to allay Polish benefit concerns," BBC News, 8 January 2014

²⁰ "Merkel support Cameron in battle over migrant benefits," *The Times*, 3 July 2014

²¹ "Kindergeld ist keine europäische Sozialhilfe," CDU/CSU press release, 1 July 2014

European law

- 2.11. The Universal Credit regulations are bringing together in a unified framework the legislative arrangements for a range of benefits which currently attract different treatments under European Union (EU) law. Depending on their nature, benefits can be classified as 'social security', 'special non contributory benefits' or 'social assistance' for the purposes of EU Co-ordination Law EC Regulations 883/04 and 1408/71.
- 2.12. The Committee understands that the breadth of the circumstances attracting support within Universal Credit means that classification of the unified benefit is not straightforward. The Committee also recognises that the classification has important ramifications governing access to and exportability of benefits.
- 2.13. In that context, some respondents to the consultations have questioned the proposed classification of all aspects of Universal Credit as social assistance. The Committee recognises the force of these submissions and views these as important questions, and suggests this is an issue the Department may wish to consider further.²²

The Government's response – published along with the final *draft Universal Credit Regulations* in December 2012 – stated (original emphasis):

21. The Committee suggested that the Department might wish to consider further the classification of Universal Credit in the context of EU legislation on social security coordination (Regulations 883/2004 and 1408/71). **The Department has considered Universal Credit in relation to these and other EU regulations**. In particular, it has considered Regulation 492/11, on the basis that Universal Credit is a new single benefit rather than on the basis that it is an agglomeration of existing benefits which, indeed, are treated differently in the EU context. The way in which Universal Credit provides support to people in particular circumstances is different from the way that existing benefits do, and, as the Committee recognises, it is not a straightforward task to assess all the implications of EU legislation. The Department has concluded that Universal Credit is outside the scope of EU Regulation 883/04 and, as such, is not exportable. It is within the scope of other EU legislation and will be treated accordingly.

However, the Government's May 2013 call for evidence as part of the balance of competences review on free movement of persons acknowledged that the question of how UC (and other new benefits) should be classified in EU law was complex:

51. The UK Government is engaged on an extensive programme of welfare reform. The question of how new welfare benefits such as Universal Credit and the Personal Independence Payment should be classified in EU law is complex, in part because new provision does not fit easily with classic models. The Government considers the Universal Credit by its nature a social assistance benefit and it is therefore outside the scope of social security coordination.²³

²² The draft Universal Credit Regulations 2013: report by the Social Security Advisory Committee

²³ Home Office and DWP, Review of the Balance of Competences: Internal Market: Free Movement of Persons, May 2013

Appendix: Child Benefit and Child Tax Credit awards in respect of children resident in other EEA countries

Child Benefit claims under EC Regulation 883/2004 in respect of children living in another EEA member state (or Switzerland)

	October 2009		July 2010		June 2011		September 2012		December 2012		December 2013	
	No. of awards	No. of children	No. of awards	No. of children	No. of awards	No. of children	No. of awards	No. of children	No. of awards	No. of children	No. of awards	No. of children
Austria	29	52	29	45	34	52	27	41	29	47	23	37
Belgium	153	297	159	310	155	303	146	290	138	274	75	140
Bulgaria	45	70	79	113	142	186	175	227	174	238	186	245
Croatia											5 (a)	5 (a)
Cyprus	51	82	55	89	61	87	54	78	53	80	39	61
Czech Rep.	197	340	175	295	168	277	179	293	176	282	124	203
Denmark .	13	24	18	32	18	33	20	34	20	35	13	23
Estonia	17	30	19	29	28	39	37	57	43	63	45	65
Finland	16	29	16	30	20	38	15	33	16	30	12	23
France	1,256	2,346	1,266	2,343	1,257	2,320	1,155	2,146	1,080	2,003	789	1,429
Germany	311	529	337	578	339	583	368	647	366	641	283	495
Greece	51	81	57	88	57	85	53	79	51	76	44	69
Hungary	96	172	80	130	103	157	132	203	132	203	136	196
Iceland	2	4	3	5	3	5	3	5	3	5	5 (a)	5 (a)
Italy	175	300	187	316	199	336	202	350	193	330	156	273
Latvia	259	346	295	404	536	732	822	1,109	853	1,117	797	1,091
Liechtenstein	0	0	0	0	0	0	0	0	0	0	0	0
Lithuania	747	1,093	710	1,012	982	1,342	1,212	1,710	1,276	1,772	1,215	1,712
Luxembourg	14	26	15	28	12	25	10	21	10	21	7	14
Malta	17	26	17	25	19	27	15	21	14	21	15	22
Netherlands	185	373	197	390	205	410	194	384	192	379	142	288
Norway	45	92	42	79	40	73	37	72	14	65	30	61
Poland	22,858	37,941	17,212	28,760	16,230	27,018	15,251	25,623	15,499	25,659	13,174	22,093
Portugal	222	329	233	346	246	368	236	355	239	364	202	309
Rep. Ireland	883	1,818	957	1,972	1,086	2,251	1,242	2,529	1,281	2,609	1,231	2,505
Romania	36	53	75	130	158	264	197	334	196	328	230	392
Slovakia	1,483	2,573	1,180	2,051	1,077	1,870	1,105	1,953	1,083	1,881	692	1,232
Slovenia	5	7	6	9	6	10	7	12	7	13	11	21
Spain	741	1,230	796	1,322	832	1,386	776	1,291	756	1,275	600	1,019
Sweden	57	107	65	130	60	114	64	112	66	122	49	96
Switzerland	104	216	113	235	117	244	121	242	122	238	77	150
Totals	30,068	50,586	24,393	41,296	24,190	40,635	23,855	40,251	24,082	40,171	20,400	34,268
Sources: HC Deb 6		HC Deb 6 Sep 2010 c190W [PQ 11051]		HC Deb 6 Sep 2011 c400-1W [PQ 68533]		HC Deb 22 Oct 2012 c619W [PQ 123449]		HC Deb 28 Jan 2013 c619W [PQ 138991]		HC Deb 14 May 2014 c676-7W [PQ 181673]		

Note (a):

For the purposes of Data Protection Act compliance, in the Dec 2013 data the number is withheld where it is fewer than 5 and greater than 0.

Child tax credit claims under EC Regulation 883/2004 in respect of children living in another EEA member state (or Switzerland)

Country		September 2012		December 2012			
	Number	Number	Number	Number			
	of	of	of	of			
	awards	children	awards	children			
Austria	3	5	3	4			
Belgium	4	11	4	11			
Bulgaria	47	59	52	66			
Cyprus	0	0	2	6			
Czech Republic	20	31	25	38			
Denmark	1	1	1	1			
Estonia	8	10	9	9			
Finland	2	3	2	3			
France	82	171	95	203			
Germany	37	58	38	60			
Greece	3	5	5	11			
Hungary	36	53	43	65			
Iceland	0	0	0	0			
Italy	14	28	13	21			
Latvia	153	206	178	243			
Lithuania	320	467	339	484			
Luxembourg	1	2	1	2			
Malta	2	2	2	2			
Netherlands	6	12	10	22			
Norway	5	10	6	18			
Poland	1,925	3,250	2,278	3,829			
Portugal	20	38	22	40			
Republic of Ireland	508	973	611	1,207			
Romania	42	73	45	68			
Slovakia	135	247	141	256			
Slovenia	1	1	1	2			
Spain	67	129	79	153			
Sweden	3	15	3	10			
Switzerland	2	2	3	4			
Totals	3,447	5,962	4,011	6,838			

 HL Deb 22 Oct 2012
 HC Deb 28 Jan 2013

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