

IN THE HIGH COURT OF JUSTICE

CO/2410/2020

QUEEN'S BENCH DIVISION

ADMINISTRATIVE COURT

THE HON. MR JUSTICE BOURNE

B E T W E E N

THE QUEEN on the application of DK

Claimant

-v-

THE COMMISSIONERS FOR HER MAJESTY'S REVENUE AND CUSTOMS

Defendant

and

SECRETARY OF STATE FOR WORK AND PENSIONS

Interested Party



ORDER

UPON hearing Simon Cox of Counsel for the Claimant and Galina Ward of Counsel for the Defendant and the Interested Party on 16 June 2021

IT IS DECLARED THAT for the purposes of article 7 of the Welfare Reform Act 2012 (Commencement No. 23 and Transitional and Transitory Provisions) Order 2015 a person to whom regulation 3(5) of the Tax Credits (Immigration) Regulations 2003 applies is to be treated as having claimed tax credits on the date or dates provided for by regulation 3(6) of those Regulations.

IT IS FURTHER ORDERED THAT:

1. The claim for judicial review is allowed.
2. The decision of the Defendant of 8 April 2020 that the Claimant was not entitled on 28 January 2020 to make a claim for child tax credits to which regulation 3(5) of the Tax Credits (Immigration) Regulations 2003 applies is quashed and the Claimant's claim for child tax credits made on 28 January 2020 is remitted to the Defendant to be redetermined.
3. The Defendant shall pay 80% of the Claimant's costs, to be the subject of a detailed assessment on the standard basis if not agreed.
4. The Defendant shall within 14 days of receipt of the draft schedule of costs make a payment on account of 60% of the costs awarded at paragraph 3 above.
5. There shall be a detailed assessment of the Claimant's publicly funded costs.
6. The Defendant is granted permission to appeal.

BY THE COURT