

Single Person Child Carer Credit

Part 15-01-41

This document should be read in conjunction with section 462B of the Taxes Consolidation Act 1997

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1 Introduction

Section 7 of Finance (No 2) Act 2013 inserted a new section, section 462B, into the Taxes Consolidation Act (TCA) 1997. This provides for a new credit, the Single Person Child Carer Credit (SPCCC). This credit replaced the One-Parent Family Tax Credit (OPFC) with effect from 1 January 2014. The OPFC does not apply for any year after 2013.

The SPCCC is given where a person has a “qualifying child” resident with him or her for the whole or greater part of the year of assessment and the other conditions of the relief are also satisfied. The credit is granted in the first instance to the primary claimant who may, if he or she so wishes, relinquish it for the year of assessment to a secondary claimant.

The value of the credit is €1,650 for each tax year. In addition to this a claimant is also entitled to an additional €4,000 on the standard rate band (i.e. the amount on which tax is paid at the lower rate of tax, which is currently 20%). Further details on the standard rate band for 2022 and prior years are available on the [Revenue website](#).

2 Qualifying Child

2.1 What is a qualifying child?

A “qualifying child” is a child:

- (i) who is born in the year of assessment, or
- (ii) who, at the commencement of the year of assessment, is under 18 years of age, or
- (iii) who, if over 18 years of age at the commencement of the year of assessment—
 - is receiving full-time instruction at any university, college, school or other educational establishment, (see [Paragraph 8](#)), or
 - is permanently incapacitated by reason of mental or physical infirmity from maintaining himself or herself and had become so permanently incapacitated before he or she reached the 21 years of age or had become permanently incapacitated after reaching the 21 years of age, but while in receipt of full-time instruction at a university, college, school or other educational establishment.

The qualifying child must be either the individual’s own child or a child who is in the custody of the individual and who is maintained by that individual at his or her own expense for the whole or greater part of the tax year. Where the qualifying child was born in the tax year and is in the custody of an individual who is not the child’s parent, the individual must maintain the child for the greater part of the period remaining in that year from the date when the child was born.

2.2 Meaning of custody

Note that custody of a child means having day-to-day responsibility for the upbringing of that child, and responsibility for his or her charge and care. Custody differs from the concept of guardianship, where an individual, who does not have regular contact with the child, may have the power to make significant decisions that affect the child such as where he or she is educated or whether medical procedures are undertaken or not.

2.3 Child in care

A child who is in foster care cannot be the subject of a claim by a foster parent as the cost of maintaining that child is met by the HSE. Children in residential care programmes are similarly maintained by the HSE and, likewise, cannot be the subject of a claim.

3 Requirements for All Claimants

To qualify for the Single Person Child Carer Credit an individual must be:

- single,
- widowed or a surviving civil partner,
- married or in a civil partnership but separated or living separately,
- divorced, or
- a former civil partner in a civil partnership that has been dissolved.

The Single Person Child Carer Credit will not be due to an individual:

- who is jointly assessed,
- who is living with his or her spouse or civil partner,
- whose spouse or civil partner died in the tax year, or
- who is co-habiting.

4 Primary Claimant

A primary claimant is the individual who proves for a tax year that a qualifying child is resident with him or her for the whole or the greater part of that year of assessment (i.e. a period greater than six months). In respect of a child born in the year of assessment, the child must reside with the claimant for the greater part of the period remaining in that year of assessment from the date the child was born.

Where a child is the subject of a court order made under section 11 of the Guardianship of Infants Act 1964, granting joint custody to the child's father and mother, and the child resides with each parent for an equal part of the year of assessment, the primary claimant is the parent who is in receipt of Child Benefit in respect of that child from the Department of Social Protection. It should be noted that the purpose of this rule is to provide a 'tie-breaker' in the unusual situation where the child resides with each parent for an equal amount of time. The fact that a joint custody order is in force is of no other relevance to a claim in respect of this credit. In particular, it does not mean that the credit can be apportioned or that both parties can claim it.

A primary claimant is entitled to only one credit, irrespective of the number of qualifying children residing with him or her.

5 Relinquishing a Claim

A primary claimant may relinquish the credit so that it can be claimed by a secondary claimant. This might arise, for example, where the primary claimant has insufficient or no tax liability against which to offset the credit. It should be noted that there is however no obligation on a primary claimant to relinquish the credit, even in circumstances where he or she is not utilising it.

A primary claimant can give up his or her claim to the credit by completing Parts A, B and C of [Form SPCC1](#) and submitting it to his or her Revenue Office. The credit will then be available to be claimed by a secondary claimant.

As a claimant is only entitled to one credit regardless of the number of qualifying children residing with him or her, a primary claimant cannot relinquish their claim to the SPCCC to make it available for claim by a secondary claimant in respect of one of his or her qualifying children and make a claim for an SPCCC in respect of another child.

Where a primary claimant has married, remarried or entered a civil partnership or cohabiting relationship, he or she is no longer entitled to the credit and, therefore, cannot relinquish it. As a result, no secondary claimant can claim that credit as it cannot be relinquished. In those circumstances, another claimant could only make a claim for the credit if he or she could prove that he or she was in fact the primary claimant, because:

- the child resides with him or her for the greater part of the year, **or**
- custody is shared on foot of a court order **and**,
 1. the child resides with each parent for an equal part of the year **and**
 2. the claimant is entitled to child benefit in respect of the child.

See [Chapter 9.1](#) in relation to the SPCCC in year of marriage, civil partnership or cohabitation.

6 Secondary Claimant

If a primary claimant relinquishes his or her claim to the SPCCC for the tax year, the credit may be claimed by a secondary claimant provided that a qualifying child of the primary claimant who has relinquished the credit resides with him or her for a period of 100 days or greater in a year. These do not have to be consecutive days. In addition, a day may be construed as the greater part of a day.

Where a child resides with a claimant for a period, for example, from Saturday morning to Sunday evening, that period can be treated as two days because the period comprises the greater part of each of two days.

Example

Mary and John are married, but separated, and have one child, Jimmy, who resides with John for the greater part of the year. John is the primary claimant, but he has relinquished his claim to the credit. Jimmy resides with Mary for twenty weekends in the year from Saturday morning until after 7.00pm on Sunday. She also has Jimmy residing with her for different periods of four, three and two weeks during the year. On each of these occasions he stays with her from Saturday to Saturday.

In total Jimmy resides with Mary for:

Weekends	20 x 2	= 40 days
4 weeks		= 29 days
3 weeks		= 22 days
2 weeks		= <u>15 days</u>
Total		= 106 days

Because John has relinquished his claim to the credit and Jimmy resides with Mary 100 days or greater in the year, Mary qualifies as a secondary claimant and is entitled to the credit.

As was the case for a primary claimant, a secondary claimant is also only entitled to one credit, irrespective of the number of qualifying children residing with him or her.

Where a primary claimant has more than one qualifying child and relinquishes the SPCCC, there may be two or more secondary claimants if each of them can prove they have a qualifying child residing with him or her for not less than 100 days in the year.

Example

Patricia has two qualifying children, Joe and Mark, who reside with her for most of the year and in respect of whom she receives one credit. Both Joe and Mark reside with their respective fathers, John and Peter, for more than 100 days in the year. Patricia has no tax liability and wishes to relinquish her claim to SPCCC. In this case

both John and Peter may qualify as secondary claimants, provided that neither is married, in a civil partnership or cohabiting.

All the requirements set out in [Paragraph 3](#) apply to a secondary claimant as they apply to a primary claimant, so where a secondary claimant marries, remarries or enters a civil partnership or cohabiting relationship, he or she is no longer entitled to the credit. However, see [Paragraph 9.1](#) in relation to the SPCCC in year of marriage, civil partnership or cohabitation.

7 Claiming back the credit after it has been relinquished

Where a primary claimant has relinquished his or her claim to the Single Person Child Carer Credit for a year of assessment, he or she will have relinquished that claim in full for that year of assessment regardless of any change in his or her circumstances during the year.

The credit will remain relinquished for subsequent years of assessment until the primary claimant notifies Revenue that he or she no longer wishes to relinquish their claim to the credit via [MyEnquiries](#). This action takes effect from the tax year following the year the notification was made. Therefore, the credit cannot be taken off the secondary claimant during a tax year in which he or she is availing of it, but only from the commencement of the next tax year following notification by the primary claimant.

The SPCCC cannot be split between two claimants.

Example

Joan is the primary claimant but as she has had no tax liability for a number of years, she relinquished her claim to the SPCCC to a secondary claimant.

During 2022 she returned to work and notified Revenue that she no longer wishes to relinquish her claim to the credit as she would like to use the credit to reduce her tax liability. She cannot claim the credit immediately and the secondary claimant retains the credit for 2022. Joan will however obtain the credit for 2023.

8 Child in receipt of full-time instruction

8.1 What is full-time instruction?

For the purposes of the SPCCC, full-time instruction includes all courses relating to primary degrees and diplomas in all public and private educational establishments where the qualifying child is in receipt of full-time instruction and the course of education is for one year or more.

It also includes programmes of training for any trade or profession (apprenticeships) being undertaken by the qualifying child where the child is required to devote the whole of his or her time to the training for a period of not less than 2 years.

It should be noted that full-time instruction does not include post-graduate and doctorate programmes where the student is primarily involved in self-managed research and learning, and which do not involve the provision of full-time instruction.

If clarification is required on the full-time nature of any course the Revenue Commissioners can consult with the Minister for Education and Skills.

8.2 Qualifying child living away from home

Where a child is in receipt of full-time instruction necessitating living away from home during term time, they can be deemed to be resident with the claimant for the purposes of the credit.

8.3 Qualifying child ceases receiving full-time instruction

If a child in receipt of full-time instruction ceases in school or college, the credit will continue to be granted for the remainder of that year but will not be due in subsequent years.

The claimant is obliged to notify his or her Revenue Office of this change in circumstances and to withdraw the claim to the credit. It can be claimed again when or if the child resumes full-time instruction.

9 Claims where the claimant's circumstances change during the year

9.1 Marriage, civil partnership, cohabitation or reconciliation during the year

Where a claimant marries, remarries or enters a civil partnership or a cohabiting relationship, or reconciles with an estranged spouse or partner during the year, technically section 462B no longer applies to him or her (see [Paragraph 3 - Requirements for All Claimants](#)). However, by way of concession, the credit is left in place for the year of marriage, registration of civil partnership, commencement of cohabitation or reconciliation and is only removed from the following tax year.

Where a primary claimant has married, remarried or entered a civil partnership or cohabiting relationship, he or she is no longer entitled to the credit and therefore cannot relinquish it. As a result, no secondary claimant can claim that credit as it cannot be relinquished.

9.2 Loss of employment during the year

Where a claimant leaves employment, he or she can retain the credit for the rest of that year either to use:

- in respect of any subsequent employment that might be taken up, **or**
- against other taxable income for example a pension entitlement, including any Department of Social Protection pension.

Where a claimant remains unemployed, he or she is entitled to make a claim for a tax repayment in respect of each period of 8-weeks of unemployment, in which case the monetary value of his or her credit entitlements will include this credit.

9.3 Death

Where a claimant dies during the year, he or she retains the credit for that year and the full credit will be granted in finalising the tax affairs to date of death.

A successor claimant in such circumstances will be entitled to make a claim for the tax credit from the following tax year where the qualifying criteria are satisfied.

9.4 Separation

In the year of separation where a couple were jointly assessed for tax purposes, the non-assessable spouse or other civil partner, as the case may be, may be entitled to the credit in respect of the post separation period. This is subject to the claimant satisfying the qualifying conditions of section 462B, (i.e. that he or she has a qualifying child residing with him or her as the single carer for more than six months of the year - see [Paragraph 3](#)).

As the assessable spouse or nominated civil partner retains his or her status of not being separated for the year of separation, the SPCCC would not be due for the year of separation. In the following year, if he or she satisfies the requirements and has a qualifying child residing with him or her for the appropriate period, a claim may be made for that year.

9.4.1 How to make a claim for SPCCC

Primary Claimant

A primary claimant makes a claim for the credit by completing Parts A and C of [Form SPCC1](#) and submitting it to Revenue via [myAccount](#) using [MyEnquiries](#). Where the qualifying conditions are met the credit will be granted for that tax year.

Secondary Claimant

A secondary claimant claims the SPCCC following relinquishment by a primary claimant by completing a [Form SPCC2](#) and submitting it to Revenue via [myAccount](#) using [MyEnquiries](#). Where the qualifying conditions are met the credit will be granted for that tax year.

All forms are available on www.revenue.ie at the links above.