

2006 No. 204

SOCIAL SECURITY

**The Guardian's Allowance (General) (Amendment) Regulations
2006**

<i>Made</i> - - - -	<i>2nd February 2006</i>
<i>Laid before Parliament</i>	<i>3rd February 2006</i>
<i>Coming into force</i> - -	<i>10th April 2006</i>

The Treasury make the following Regulations, in exercise of the powers conferred by section 77(3), (8) and (9) of the Social Security Contributions and Benefits Act 1992(a), and section 77(3), (8) and (9) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b), and now exercisable by them(c):

Citation and commencement

1. These Regulations may be cited as the Guardian's Allowance (General) (Amendment) Regulations 2006 and shall come into force on 10th April 2006.

Amendment of the Guardian's Allowance (General) Regulations 2003

2. The Guardian's Allowance (General) Regulations 2003(d) shall be amended as follows.

3. In regulation 2 (interpretation) in the definition of "the Board" for "Commissioners of Inland Revenue" substitute "Commissioners for Her Majesty's Revenue and Customs".

4.—(1) Amend regulation 4 (adopted children) as follows.

(2) In paragraph (1) —

(a) after "a child" insert "or a qualifying young person"; and

(b) for "the child's parents" substitute "the parents of the child or qualifying young person".

(3) In paragraph (2) after "child" insert or "qualifying young person".

5. In regulation 5 (illegitimate children) in the words following paragraph (b) after "the child" insert "or qualifying young person".

6.—(1) Amend regulation 6 (children of divorced parents) as follows.

(2) In paragraph (1)—

(a) in sub-paragraph (a) for "a child's parents" substitute "the parents of a child or qualifying young person";

(a) 1992 c. 4. Section 77 has been amended by paragraph 4 of Schedule 1 to the Child Benefit Act 2005(c. 6).

(b) 1992 c. 7. Section 77 has been amended by paragraph 30 of Schedule 1 to the Child Benefit Act 2005.

(c) See section 49(1)(a) and (2)(a) of the Tax Credits Act 2002 (c. 21).

(d) S.I. 2003/495: there are amendments, but none is relevant for present purposes.

- (b) in sub-paragraph (b) after “the child” insert “or qualifying young person”;
 - (c) for sub-paragraph (c)(i) substitute—
 - “(i) providing that the child or qualifying young person is to reside with that other parent; or”
 - (d) in sub-paragraph (c)(ii) for “the child’s maintenance” substitute “the maintenance of the child or qualifying young person”;
 - (e) in sub-paragraph (d) after “child” insert “or qualifying young person”; and
 - (f) in the words following sub-paragraph (d) for “the child’s parents” substitute “the parents of the child or qualifying young person”.
- (3) In paragraph (2)—
- (a) after “a child” insert “or qualifying young person”;
 - (b) for “the child’s parents” substitute “the parents of the child or qualifying young person”.

7. In regulation 8(1) (rate of allowance and payment to the National Insurance Fund or the Northern Ireland National Insurance Fund) after “a child” insert “or qualifying young person”.

8.—(1) Amend regulation 9 (residence condition) as follows.

- (2) In paragraph (1), in the words before sub-paragraph (a)—
- (a) after “a child” insert “or qualifying young person”; and
 - (b) for “the child’s parents” substitute “the parents of that child or qualifying young person”.
- (3) For paragraph (3) substitute—
- “(3) Where a child or qualifying young person has been adopted by two persons jointly references in paragraph (1) above to the parents of the child or qualifying young person are to be read as references to those two persons.
- (3A) Where a child or qualifying young person has been adopted by one person only, that person must satisfy the requirements of paragraph (1) above.”.
- (4) In paragraph (4) for “the child’s mother” substitute “the mother of the child or qualifying young person”.

9.—(1) Amend regulation 10 (prescribed manner of making an election) as follows.

- (2) For paragraphs (2) and (3) substitute—
- “(2) Notice of the election must be given at an appropriate office.
- (3) In paragraph (2) “an appropriate office” means—
- (a) in relation to guardian’s allowance under the Act, the Child Benefit Office, Waterview Park, Washington, Tyne and Wear;
 - (b) in relation to guardian’s allowance under the Northern Ireland Act, the Child Benefit Office (Northern Ireland), Windsor House, Bedford Street, Belfast;
 - (c) in relation to guardian’s allowance under either of those Acts—
 - (i) Comben House, Farriers Way, Netherton, Merseyside; or
 - (ii) any Enquiry Centre maintained by Her Majesty’s Revenue and Customs.”.

*Gillian Merron
Vernon Coaker*

2nd February 2006

Two of the Lords Commissioners for Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Guardian's Allowance (General) Regulations 2003 (S.I. 2003/495) to reflect the fact that persons in respect of whom child benefit is payable after their 16th birthday are no longer referred to as children, but as qualifying young persons, by virtue of the Child Benefit Act 2005.

Regulation 1 provides for the citation and commencement of this instrument.

Regulations 2 to 9 make the amendments. Regulation 9 also varies the manner of making an election under section 77 of either the Social Security Contributions and Benefits Act 1992 or the Social Security Contributions and Benefits (Northern Ireland) Act 1992 to reflect—

- (a) the transfer of the functions of the Board of Inland Revenue to the Commissioners for Her Majesty's Revenue and Customs; and
- (b) the use of the facility at Comben House, Farriers Way Netherton, Merseyside for electronic processing of notifications.

These Regulations do not impose new costs on business.

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