This Statutory Instrument has been made in consequence of a defect in S.I. 2003 No. 1945 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2003 No. 2107

SOCIAL SECURITY

The Child Benefit and Guardian's Allowance (Administration) (Amendment No. 3) Regulations 2003

Made---12th August 2003Laid before Parliament13th August 2003Coming into force-3rd September 2003

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 5(1)(a) and (2)(a) and (g) and 189 of the Social Security Administration Act 1992(a), sections 5(1)(a) and (2)(a) and (g) and 165 of the Social Security Administration (Northern Ireland) Act 1992(b) and section 50(1) and (2)(b) and (d) of the Tax Credits Act 2002(c), hereby make the following Regulations:

Citation and commencement

- **1.** These Regulations may be cited as the Child Benefit and Guardian's Allowance (Administration) (Amendment No. 3) Regulations 2003 and shall come into force on 3rd September 2003.
- **2.** The Child Benefit and Guardian's Allowance (Administration) Regulations 2003(d) are amended as follows.
 - **3.**—(1) Renumber regulation 6 as paragraph (1) of that regulation.
 - (2) After paragraph (1) so formed add—
 - "(2) Paragraph (1) shall not apply where—
 - (a) a person has been awarded child benefit or guardian's allowance while he was present and residing in Great Britain, or Northern Ireland;
 - (b) at a time when payment of the award has not been suspended or terminated (under regulations 18 to 20 of the Child Benefit and Guardian's Allowance (Decisions and Appeals) Regulations 2003 or otherwise), he takes up residence in Northern Ireland, or Great Britain as the case may be ("the new country of residence"); and
 - (c) a new claim for that benefit or allowance is made in the new country of residence, for a period commencing on the later of—

⁽a) 1992 c. 5; section 189 was relevantly amended by paragraph 57 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), by virtue of S.I. 1999/527.

⁽b) 1992 c. 8; section 165 was relevantly amended by paragraph 49(2) of Schedule 3 to S.I. 1999/671.

⁽c) 2002 c. 21.

⁽d) S.I. 2003/492.

- (i) the date of the change of residence referred to in sub-paragraph (b), or
- (ii) the date on which, apart from satisfying the conditions for making the claim, the person became entitled to the benefit or allowance under the legislation of the new country of residence.".

Nick Montagu
Helen Ghosh
Two of the Commissioners of Inland Revenue

12th August 2003

EXPLANATORY NOTE

(This note is not part of the regulations)

These Regulations amend the Child Benefit and Guardian's Allowance (Administration) Regulations 2003 (S.I. 2003/492).

Under Part 6 of the Child Benefit (General) Regulations 2003 (S.I. 2003/493) a person who is receiving Child Benefit in Great Britain or in Northern Ireland will cease to be entitled to that benefit if he or she permanently leaves that country or leaves on a temporary basis for more than 8 weeks. Entitlement to Guardian's Allowance is dependent on entitlement to Child Benefit.

Under regulation 18 of the Child Benefit and Guardian's Allowance (Decisions and Appeals) Regulations 2003 (S.I. 2003/916) a person who is receiving Child Benefit or Guardian's Allowance is required to notify the Child Benefit Office of any change of address. Not providing a change of address can lead to suspension of payment under regulation 18, and may result in termination of benefit under regulation 20, of those Regulations.

Where a person moves from Great Britain to Northern Ireland, or vice versa, he or she must claim Child Benefit or Guardian's Allowance in the new country in which he or she is residing.

These Regulations remove the usual three month time limit for making a claim (in regulation 6 of S.I. 2003/492), where a person has moved country as mentioned above, and may have inadvertently omitted to inform the Child Benefit Office, but apart from their move, would have remained entitled to Child Benefit or Guardian's Allowance. This aligns treatment of those persons with persons who move within other parts of Great Britain.

These Regulations replace S.I. 2003/1945 (which have been withdrawn due to a procedural error).

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