

2006 No. 203

SOCIAL SECURITY

The Child Benefit and Guardian's Allowance (Miscellaneous Amendments) Regulations 2006

<i>Made</i> - - - -	<i>1st February 2006</i>
<i>Laid before Parliament</i>	<i>2nd February 2006</i>
<i>Coming into force</i> - -	<i>10th April 2006</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 1(1)(b), 5(1)(a), (b), (h), (i) and (p) and 71(6) of the Social Security Administration Act 1992(a), sections 1(1)(b), 5(1)(a), (b) (h), (i) and (p) and 69(6) of the Social Security Administration (Northern Ireland) Act 1992(b), and sections 58 and 65(1), (2), (7) and (9) of the Tax Credits Act 2002(c), and in each case now vested in them (d):

Citation, and commencement

1.—(1) These Regulations may be cited as the Child Benefit and Guardian's Allowance (Miscellaneous Amendments) Regulations 2006, and shall come into force on 10th April 2006.

(2) In these Regulations—

“the Administration Regulations” means Child Benefit and Guardian's Allowance (Administration) Regulations 2003(e)

“the Arrangements Regulations” means the Child Benefit and Guardian's Allowance (Administrative Arrangements) Regulations 2003(f).

Amendment of the Administration Regulations

2.—(1) The Administration Regulations are amended as follows.

(2) In regulation 2 (interpretation) —

(a) 1992 c. 5. There are amendments to section 5 but none is relevant for present purposes.

(b) 1992 c. 8.

(c) 2002 c. 21.

(d) The functions of the Secretary of State in respect of child benefit and guardian's allowance under the Social Security Administration Act 1992 (so far as relevant to this instrument) were transferred to the Commissioners of Inland Revenue by section 50 of the Tax Credits Act 2002. The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Administration (Northern Ireland) Act 1992 were transferred to the Department for Social Development by Article 8(b) of, and Part 2 of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland 1999 (S.R. 1999 No. 481). The functions of the latter Department in respect of child benefit and guardian's allowance under that Act were transferred to the Commissioners of Inland Revenue by section 50 of the Tax Credits Act 2002. The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50 of that Act provides that in so far as appropriate in consequence of section 5 a reference to the Commissioners of Inland Revenue (in whatever terms) is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(e) S.I. 2003/492.

(f) S.I. 2003/494.

- (a) in the definition of “appropriate office”—
 - (i) in both paragraphs (a)(i) and (b)(i) for “any Inland Revenue Enquiry Centre” substitute “any Enquiry Centre maintained by the Board”;
 - (ii) at the end add—
 - “(c) in relation to child benefit or guardian’s allowance under either of those Acts, as regards the Board, Comben House, Farriers Way, Netherton, Merseyside;”;
 - (b) in the definition of “the Board” for “Commissioners of Inland Revenue” substitute “Commissioners for Her Majesty’s Revenue and Customs”.
- (3) In regulation 7(3) (evidence and information)(a) for “a child’s birth or adoption” substitute “the birth or adoption of a child or qualifying young person”.
- (4) In regulation 11(1) and (2) (claims for child benefit treated as claims for guardian’s allowance and vice versa) after—
- (a) “in respect of a child” (in each place); and
 - (b) “same child” (in each place);
- insert “or qualifying young person”.
- (5) In regulation 19(2) (persons who may elect to have benefit paid weekly) after “a child” insert “or qualifying young person”.
- (6) In regulation 33(2)(b) (payment to one person on behalf of another) for “or dependant” substitute “or qualifying young person”.
- (7) In regulation 38(4) (offsetting prior payments of child benefit and guardian’s allowance against arrears payable by virtue of a subsequent determination)—
- (a) in sub-paragraph (a) for “the child”, in each place where it occurs, substitute “the child or qualifying young person”; and
 - (b) in sub-paragraph (b) for “that child” substitute “that child or qualifying young person”.

Amendment of the Arrangements Regulations

- 3.—(1) Amend the Arrangements Regulations as follows.
- (2) In regulation 2 (interpretation), in the definition of “the Board” for “Commissioners of Inland Revenue” substitute “Commissioners for Her Majesty’s Revenue and Customs”.
- (3) In regulation 5(3)(b) (recording, verification and holding, and forwarding, of claims etc received by relevant authorities) for “the child in respect of whom” substitute “the child or qualifying young person in respect of whom”.

David Varney
Steve Lamey

1st February 2006

Two of the Commissioners for Her Majesty’s Revenue and Customs

(a) Paragraph (3) was inserted by regulation 2 of S.I. 2004/1240.

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: "the Administration Regulations") and the Child Benefit and Guardian's Allowance (Administrative Arrangements) Regulations 2003 (S.I. 2003/494: "the Arrangements Regulations").

Regulation 1 provides for citation and commencement.

Regulation 2 amends the Administration Regulations and regulation 3 amends the Arrangements Regulations. The amendments reflect the introduction, by the Child Benefit Act 2005 of the concept of a qualifying young person, that is to say someone of, or over, the age of 16 who meets prescribed conditions. Child benefit or guardian's allowance continues to be payable in respect of a qualifying young person after he attains the age of 16.

The Regulations also make a change to the definition of "the Board" to reflect the transfer of the functions of the Board of Inland Revenue to the Commissioners for Her Majesty's Revenue and Customs by the Commissioners for Revenue and Customs Act 2005 (c. 11) and to reflect the use of the facility at Comben House, Farriers Way, Netherton, Merseyside for the electronic processing of claims and notifications.

These Regulations do not impose new costs on business.

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Amendments) Regulations 2006**

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