STATUTORY INSTRUMENTS

2004 No. 1240

SOCIAL SECURITY

The Child Benefit and Guardian's Allowance (Administration) (Amendment) Regulations 2004

Made - - - - 29th April 2004

Laid before Parliament 30th April 2004

Coming into force - - 1st May 2004

The Commissioners of Inland Revenue, in exercise of the powers conferred by section 5(1)(h) of the Social Security Administration Act 1992 (a) and section 5(1)(h) of the Social Security Administration (Northern Ireland) Act 1992 (b), and now exercisable by them (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) Regulations 2004 and shall come into force on 1st May 2004.

Amendment of the Child Benefit and Guardian's Allowance (Administration) Regulations 2003

- **2.** At the end of regulation 7 of the Child Benefit and Guardian's Allowance (Administration) Regulations 2003(d) (evidence and information) add—
 - "(3) If a person is required, by virtue of paragraph (1) to furnish a certificate of a child's birth or adoption, the certificate so produced must be either an original certificate or a copy authenticated in such manner as would render it admissible in proceedings in any court in the jurisdiction in which the copy was made."

Ann Chant
Helen Ghosh
Two of the Commissioners of Inland Revenue

29th April 2004

⁽a) 1992 c. 5.

⁽b) 1992 c. 8

⁽c) The powers now being exercised were transferred to the Board by section 50(2)(b) and (d) of the Tax Credits Act 2002 (c. 21).

 $^{(\}mathbf{d})$ S.I. 2003/592: there are amendments which are not relevant for present purposes.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulation 7 of the Child Benefit and Guardian's Allowance (Administration) Regulations 2003 (S.I. 2003/492: "the 2003 Regulations").

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

Regulation 2 inserts a new paragraph (3) into regulation 7 of the 2003 Regulations. This provides that where a person is required under paragraph (1) of regulation 7 to produce a certificate of a child's birth or adoption he must either produce an original certificate or a copy of that certificate which is authenticated in such a way as would render the copy admissible in proceedings in the jurisdiction in which it was made.

These Regulations do not impose any new costs on business.

£3.00

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E0660 5/2004 140660T 19585

