

2004 No. 3377

SOCIAL SECURITY

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

Made - - - - *20th December 2004*

Coming into force in accordance with regulation 1(1)

A draft of this instrument was laid before Parliament in accordance with section 80(1) of the Social Security Act 1998(a) ("the 1998 Act") and Article 75(1A) of the Social Security (Northern Ireland) Order 1998(b) ("the 1998 Order") and approved by a resolution of each House of Parliament;

Accordingly, the Commissioners of Inland Revenue, in exercise of the powers conferred by section 12(2) and (7) of the 1998 Act and Article 13(2) and (7)(c) of the 1998 Order and now exercisable by them, make the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Child Benefit and Guardian's Allowance (Decisions and Appeals) (Amendment) Regulations 2004 and shall come into force on the day following that on which they are made.

(2) In these Regulations "the Decisions and Appeals Regulations" means The Child Benefit and Guardian's Allowance (Decisions and Appeals) Regulations 2003(d);

Amendment of the Decisions and Appeals Regulations

2.—(1) The Decisions and Appeals Regulations shall be amended in accordance with this regulation.

(2) In regulation 28(2)(c) (appeal to appeal tribunal) after the words "following an application for a revision" insert "under regulation 5".

(3) In paragraph 6 of Schedule 2 (decisions against which no appeal lies under the Child Benefit and Guardian's Allowance (Administration) Regulations 2003(e)) omit sub-paragraphs (a) (decision as to making a claim for benefit or allowance) and (c) (decision as to defective applications).

(a) 1998 c. 14.

(b) S.I. 1998/1506 (N.I.10).

(c) The functions of the Secretary of State in relation to Great Britain, and of the Department for Social Development in relation to Northern Ireland, were transferred to the Commissioners of Inland Revenue by section 50(2)(e) and (f) of the Tax Credits Act 2002 (c. 21).

(d) S.I. 2003/916.

(e) S.I. 2003/492.

20th December 2004

Ann Chant
Helen Ghosh
Two of the Commissioners of Inland Revenue

EXPLANATORY NOTE

(This note is not part of the Regulations)

These regulations amend The Child Benefit and Guardian's Allowance (Decisions and Appeals) Regulations 2003 (S.I. 2003/916: "the 2003 Regulations").

Regulation 1 provides for the citation and commencement of these Regulations, and for interpretation.

Regulation 2 amends the 2003 Regulations. Paragraph (2) amends regulation 28(2)(c) to make it clear that following an application for revision an appeal lies if the application has been made under regulation 5 of the 2003 Regulations. Paragraph (3) omits decisions as to making a claim for benefit or allowance and decisions as to defective applications from the list of matters against which no appeal lies under the Child Benefit and Guardian's Allowance (Administration) Regulations 2003 (S.I. 2003/492).

These Regulations do not impose any new costs on business.

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