1. This explanatory memorandum has been prepared by the Commissioners for Her Majesty’s Revenue and Customs (HMRC) and is laid before Parliament by Command of Her Majesty.

This memorandum contains information for the Joint Committee on Statutory Instruments.

2. **Purpose of the instrument**

Legislation relating to the Health in Pregnancy Grant came into force on 1 January, though payments will not be made or claims refused before 6 June. These Regulations prescribe the procedure by which the Commissioners may revise a Health in Pregnancy Grant decision and the manner in which, and the time within which, appeals may be made to the Tribunal.

3. **Matters of special interest to the Joint Committee on Statutory Instruments**

None

4. **Legislative Context**

Section 12A of the Social Security Administration Act 1992 (Great Britain) and section 10A of the Social Security Administration (Northern Ireland) Act 1992 were inserted by sections 132 and 135 respectively of the Health and Social Care Act 2008. They provide for the Health in Pregnancy Grant to be treated as a relevant benefit for the purposes of Chapter 2 of Part 1 of the Social Security Act 1998 (decisions and appeals) and Chapter 2 of Part 2 of the Social Security (Northern Ireland) Order 1998 (decisions and appeals). Further, they provide that the functions of the Secretary of State under that Act, and the functions of the Northern Ireland Department under that Order, in relation to the Grant are exercisable by the Commissioners for Her Majesty’s Revenue and Customs.

5. **Territorial Extent and Application**

This instrument applies to all of the United Kingdom.

As the instrument is subject to negative resolution procedure and does not amend primary legislation, no statement is required.

7. Policy background

7.1 The policy objective is to ensure that procedures are in place to allow decisions relating to the new Health in Pregnancy Grant to be revised or challenged.

7.2 Legislation has already been introduced specifying the conditions that a woman must satisfy to be entitled to the Grant and the timing and manner in which claims should be made. This is the Health in Pregnancy Grant (Entitlement and Amount) Regulations 2008 and the Health in Pregnancy (Administration) Regulations 2008.

7.3 The Health in Pregnancy Grant (Revisions and Appeals) Regulations set out the detailed provisions under which Health in Pregnancy Grant decisions can be revised or appealed against. These are consistent (as far as is appropriate) with the decisions and appeals provisions applying to Social Security Benefits in general and reflect changes made in the light of the Tribunals, Courts and Enforcement Act 2007. There is to be no right of appeal in the following circumstances:

7.4 There is to be no right of appeal on the grounds of a decision made by the Borders Agency relating to a person’s immigration status.

7.5 There is to be no right of appeal against a decision made by the Commissioners under paragraph 12 (3)(i) of the Administration regulations to permit a person to act on behalf of a claimant unable to act.

7.6 There is to be no right of appeal against the amount of the Health in Pregnancy Grant. This is a single fixed lump sum per pregnancy, currently £190, payable to all women who satisfy the conditions.

8. Consultation outcome

No formal consultation has taken place.

9. Guidance

Although HMRC is currently taking claims, no awards will be considered before 6 April. Any refusal to award the Health in Pregnancy Grant will be put in writing with full details of the reason for the refusal, as well as the revision and appeals procedure.

10. Impact

An Impact Assessment has not been prepared for this instrument.
11. **Regulating small business**

The legislation does not apply to small business.

12. **Monitoring & review**

HMRC will keep these appeals under review.

13. **Contact**

Jenny Fox at Her Majesty’s Revenue and Customs. Tel: 020 7147 2503 or email: jenny.fox@hmrc.gsi.gov.uk can answer any queries regarding the instrument.