A draft of this instrument was laid before, and approved by a resolution of, each House of Parliament in accordance with section 176(1)(a) of the Social Security Contributions and Benefits Act 1992(a) and section 172(11A) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b).

Accordingly, the Treasury make the following Regulations, in exercise of the powers conferred by sections 145, 147(1) and 175(4) of the Social Security Contributions and Benefits Act 1992(e), and section 141, 171(1) and (4) and 173(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, in each case, now vested in them(d).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Child Benefit (Rates) Regulations 2006 and shall come into force on 10th April 2006 immediately after the Child Benefit (General) Regulations 2006(e).

(2) In these Regulations—

“SSCBA” means the Social Security Contributions and Benefits Act 1992;

“SSCB(NI)A” means the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

“qualifying young person” means a person—

(a) in Great Britain, who is such a person for the purposes of Part 9 of SSCBA; and

(b)...

(c)...
(b) in Northern Ireland, who is such a person for the purposes of Part 9 of SSCB(NI)A.

(3) References in these Regulations to any condition being satisfied or any facts existing shall be construed as references to the condition being satisfied or the facts existing at the beginning of that week.

Rate of child benefit

2.—(1) The weekly rate of child benefit payable in respect of a child or qualifying young person shall be—

(a) subject to paragraphs (2) to (5), in a case where in any week a child or qualifying young person is the only person or, if not the only person, the elder or eldest person in respect of whom child benefit is payable to a person, £17.45 ("the enhanced rate");

(b) in any other case, £11.70.

(2) If, in any week—

(a) a person is—

(i) living with his spouse or civil partner,

(ii) living with another person as his spouse or civil partner, or

(iii) a member of a polygamous marriage and is residing with other members of that marriage;

(b) child benefit would, but for this paragraph, be payable to that person in respect of a child or qualifying young person at the enhanced rate; and

(c) child benefit would, but for this paragraph, be payable at that rate to one of the other persons listed in paragraphs (i) to (iii) of sub-paragraph (a) in respect of another child or qualifying person,

the enhanced rate shall be payable in that week in respect of only the elder or eldest of the children and qualifying young persons referred to in sub-paragraphs (b) and (c).

(3) For the purposes of paragraph (2)(a) a person is a member of a polygamous marriage if—

(a) during the subsistence of the marriage any party to it is married to more than one person; and

(b) the ceremony of marriage took place under the law of a country which permits polygamy.

(4) Child benefit shall not be payable at the enhanced rate if the person to whom child benefit is payable is—

(a) a voluntary organisation; or

(b) a person residing (otherwise than as mentioned in paragraph (2)(a)) with a parent of the child or qualifying young person in respect of whom it is payable.

(5) If an allowance, or an increase of a benefit, pension or allowance, which is a specified benefit, is paid in respect of a week—

(a) to a person, and

(b) in respect of the only, elder or eldest child or qualifying young person in respect of whom that person is entitled to child benefit,

child benefit shall be payable at the enhanced rate for that week.

(6) The following are specified benefits—

(a) any benefit under SSCBA receipt of which entitles the recipient to an increase specified in column 2 of the Table in Part 4 of Schedule 4 to that Act (increases for dependants)(a);

(b) any benefit under SSCB(NI)A receipt of which entitles the recipient to an increase specified in column 2 of the Table in Part IV of Schedule 4 to that Act (increases for dependants in Northern Ireland);

(a) Substituted by article 3 of, and Schedule 1 to, S.I. 2005/522.
(c) an allowance for a child or a qualifying young person granted in respect of the death of a person due to service or war injury—

(i) under the Armed Forces and Reserve Forces (Compensation Scheme) Order 2005(a);

(ii) under the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 1983(b);

(iii) under the Pensions (Polish Forces) Scheme 1964(c);

(iv) under the War Pensions (Mercantile Marine) Scheme 1964(d);

(v) under the Warrant of 21st December 1964 concerning pensions and grants in respect of disablement or death due to service in the Home Guard(e);

(vi) under the Order of 22nd December 1964 concerning pensions and grants in respect of disablement or death due to service in the Home Guard after 27th April 1952(f);

(vii) under the Order by Her Majesty dated 4th January 1971 in respect of service in the Ulster Defence Regiment(g); or

(viii) which the Commissioners for Her Majesty’s Revenue and Customs accept as being analogous to an allowance for a child granted in respect of the death of a person due to service or war injury under any of the preceding provisions of this sub-paragraph.

Saving

3.—(1) Despite the revocation, by regulation 4 of these Regulations, of—

(a) the Child Benefit and Social Security (Fixing and Adjustment of Rates) Regulations 1976(h), and

(b) the Child Benefit and Social Security (Fixing and Adjustment of Rates) Regulations (Northern Ireland) 1976(i),

if the amount of child benefit which would have been payable under those Regulations would, by virtue of the relevant transitional provisions and savings (had they remained in force), be greater than the amount prescribed by these Regulations, the greater amount shall be payable.

(2) In paragraph (1) “the relevant transitional provisions and savings” means—

(a) in the case of child benefit payable under SSCBA, regulations 3 and 4 of the Child Benefit and Social Security (Fixing and Adjustment of Rates) (Amendment) Regulations 1998(j); and

(b) in the case of child benefit payable under SSCB(NI)A, regulations 3 and 4 of the Child Benefit and Social Security (Fixing and Adjustment of Rates) (Amendment) Regulations (Northern Ireland) 1998(k).

Revocations

4. The provisions listed in column 1 of the Table are, to the extent shown in column 2, revoked.

(a) S.I. 2005/439.
(e) Cmnd. 2563.
(f) Cmnd. 2564.
(g) Cmnd. 4567.
(h) S.I. 1976/1267.
(i) S. R. 1976 No. 223.
(j) S.I. 1998/1581.
(k) S.R. 1998 No. 239.
<table>
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<tr>
<th>Instrument</th>
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<tr>
<td>The Child Benefit and Social Security (Fixing and Adjustment of Rates) Regulations 1976 (1)</td>
<td>The whole instrument.</td>
</tr>
<tr>
<td>The Child Benefit and Social Security (Fixing and Adjustment of Rates) Regulations (Northern Ireland) 1976(2)</td>
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<td>The Child Benefit and Social Security (Fixing and Adjustment of Rates) (Amendment) Regulations 1998(9)</td>
<td>The whole instrument.</td>
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<td>The Child Benefit and Social Security (Fixing and Adjustment of Rates) (Amendment) Regulations (Northern Ireland) 1998(10)</td>
<td>The whole instrument.</td>
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<td>The Civil Partnership Act 2004 (Tax Credits, etc) (Consequential Amendments) Order 2005(13)</td>
<td>Articles 13 and 14.</td>
</tr>
</tbody>
</table>

(1) S.I. 1976/1267.
(2) S.R. 1976 No. 223.
(4) S.R. 1991 No. 82.
(5) S.I. 1993/965.
(6) S.R. 1993 No. 169.
(7) S.I. 1996/1803.
(9) S.I. 1998/1581.
(10) S.R. 1998 No. 239.
(11) S.I. 2000/1483.
(12) S.R. 2001 No. 108.
(13) S.I. 2005/2919.
Gillian Merron
Joan Ryan

29th March 2006

Two of the Lords Commissioners of Her Majesty’s Treasury
EXPLANATORY NOTE
(This note is not part of the Regulations)

These Regulations replace the Child Benefit and Social Security (Fixing and Adjustment of Rates) Regulations 1976 and the Child Benefit and Social Security (Fixing and Adjustment of Rates) Regulations (Northern Ireland) 1976 with a single instrument covering the whole of the United Kingdom.

Regulation 1 provides for the citation and commencement of the Regulations and the interpretation of certain terms used in them.

Regulation 2 prescribes two rates of child benefit.

Regulation 3 makes a transitional saving in respect of certain beneficiaries who are entitled to a higher rate of child benefit by virtue of transitional protection—

(a) in the case of child benefit payable in Great Britain, under regulations 3 and 4 of the Child Benefit and Social Security (Fixing and Adjustment of Rates) (Amendment) Regulations 1998; and

(b) in the case of child benefit payable in Northern Ireland, under regulations 3 and 4 of the Child Benefit and Social Security (Fixing and Adjustment of Rates) (Amendment) Regulations (Northern Ireland) 1998.

Regulation 4 revokes provisions superseded by these Regulations.

These Regulations do not impose new costs on business.
2006 No. 965

SOCIAL SECURITY

The Child Benefit (Rates) Regulations 2006