



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART IX

CHILD BENEFIT

Modifications etc. (not altering text)

- C1** Pt. 9: transfer of functions in part (1.4.2003 for specified purposes, 7.4.2003 in so far as not already in force) by [Tax Credits Act 2002 \(c. 21\)](#), [ss. 49\(2\)\(b\)](#), 61 (with [s. 54\(1\)\(3\)\(4\)\(6\)\(8\)](#)); [S.I. 2003/392](#), art. 2

137 Child benefit.

A person who is responsible for one or more children [^{F1}or qualifying young persons] in any week shall be entitled, subject to the provisions of this Part of this Act, to a benefit (to be known as “child benefit”) for that week in respect of the [^{F2}child or qualifying young person, or each of the children or qualifying young persons,] for whom he is responsible.

Textual Amendments

- F1** Words in [s. 137](#) inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\)](#), [ss. 2\(1\)\(a\)](#), 6(2)
- F2** Words in [s. 137](#) substituted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\)](#), [ss. 2\(1\)\(b\)](#), 6(2)

[^{F3}138 “Child” and “qualifying young person”

- (1) For the purposes of this Part of this Act a person is a child if he has not attained the age of 16.
- (2) In this Part of this Act “qualifying young person” means a person, other than a child, who —

Status: Point in time view as at 01/04/2007.

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- (a) has not attained such age (greater than 16) as is prescribed by regulations made by the Treasury, and
- (b) satisfies conditions so prescribed.]

Textual Amendments

F3 S. 138 substituted (24.3.2005 for specified purposes, 10.4.2006 in so far as not already in force) by Child Benefit Act 2005 (c. 6), ss. 2(2), 6

Modifications etc. (not altering text)

C2 S. 138 applied (with modifications) (1.4.2007) by The Rate Relief (General) Regulations (Northern Ireland) 2007 (S.R. 2007/204), regs. 1(1), 15

C3 S. 138 applied (with modifications) (1.4.2007) by The Rate Relief (Qualifying Age) Regulations (Northern Ireland) 2007 (S.R. 2007/203), regs. 1(1), 15

139 Meaning of “person responsible for [^{F4}child or qualifying young person]”.

- (1) For the purposes of this Part of this Act a person shall be treated as responsible for a child [^{F5}or qualifying young person] in any week if—
 - (a) he has the child [^{F5}or qualifying young person] living with him in that week; or
 - (b) he is contributing to the cost of providing for the child [^{F5}or qualifying young person] at a weekly rate which is not less than the weekly rate of child benefit payable in respect of the child [^{F5}or qualifying young person] for that week.
- (2) Where a person has had a child [^{F6}or qualifying young person] living with him at some time before a particular week he shall be treated for the purposes of this section as having the child [^{F6}or qualifying young person] living with him in that week notwithstanding their absence from one another unless, in the 16 weeks preceding that week, they were absent from one another for more than 56 days not counting any day which is to be disregarded under subsection (3) below.
- (3) Subject to subsection (4) below, a day of absence shall be disregarded for the purposes of subsection (2) above if it is due solely to the [^{F7}fact that the child or qualifying young person is]—
 - (a) receiving [^{F8}education or training of a description prescribed by regulations made by the Treasury];
 - (b) undergoing medical or other treatment as an in-patient in a hospital or similar institution; or
 - (c) ^{F9}... in such circumstances as may be prescribed, in residential accommodation pursuant to arrangements made under [^{F10}Article 15 or 36] of the ^{M1}Health and Personal Social Services (Northern Ireland) Order 1972 [^{F11}or under the Children (Northern Ireland) Order 1995].
- (4) The number of days that may be disregarded by virtue of subsection (3)(b) or (c) above in the case of any child [^{F12}or qualifying young person] shall not exceed such number as may be prescribed unless the person claiming to be responsible for the child [^{F12}or qualifying young person] regularly incurs expenditure in respect [^{F13}of him].
- (5) Regulations may prescribe the circumstances in which a person is or is not to be treated—
 - (a) as contributing to the cost of providing for a child [^{F14}or qualifying young person] as required by subsection (1)(b) above; or

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(b) as regularly incurring expenditure in respect of a child [^{F14}or qualifying young person] as required by subsection (4) above;

and such regulations may in particular make provision whereby a contribution made or expenditure incurred by two or more persons is to be treated as made or incurred by one of them or whereby a contribution made or expenditure incurred by one of two spouses [^{F15}or civil partners] residing together is to be treated as made or incurred by the other.

Textual Amendments

- F4** Words in s. 139 heading substituted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), **Sch. 1 para. 35(7)**
- F5** Words in s. 139(1) inserted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), **Sch. 1 para. 35(2)**
- F6** Words in s. 139(2) inserted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), **Sch. 1 para. 35(3)**
- F7** Words in s. 139(3) substituted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), **Sch. 1 para. 35(4)(a)**
- F8** Words in s. 139(3)(a) substituted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), **Sch. 1 para. 35(4)(b)**
- F9** Word in s. 139(3)(c) repealed (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), Sch. 1 para. 35(4)(c), **Sch. 2 Pt. 2**
- F10** Words in s. 139(3)(c) substituted (22.11.2000) by 2000 c. 4 (N.I.), s. 63; S.R. 2000/358, art. 2(a), **Sch. Pt. 1**
- F11** Words in s. 139(3)(c) added (4.11.1996) by S.I. 1995/755 (N.I. 2), art. 185(1), **Sch. 9 para. 185**; S.R. 1996/297, **art. 2**
- F12** Words in s. 139(4) inserted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), **Sch. 1 para. 35(5)(a)**
- F13** Words in s. 139(4) substituted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), **Sch. 1 para. 35(5)(b)**
- F14** Words in s. 139(5) inserted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), **Sch. 1 para. 35(6)**
- F15** Words in s. 139(5) inserted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 100**; S.I. 2005/3175, art. 2(1), Sch. 1

Marginal Citations

- M1** S.I. 1972/1265 (N.I. 14).

140 Exclusions and priority.

^{F16}(1)

(2) Schedule 9 to this Act shall have effect for excluding entitlement to child benefit ^{F17}...

(3) Where, apart from this subsection, two or more persons would be entitled to child benefit in respect of the same child [^{F18}or qualifying young person] for the same week, one of them only shall be entitled; and the question which of them is entitled shall be determined in accordance with Schedule 10 to this Act.

Textual Amendments

- F16** S. 140(1) repealed (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), Sch. 1 para. 36(2), **Sch. 2 Pt. 2**
- F17** Words in s. 140(2) repealed (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), Sch. 1 para. 36(3), **Sch. 2 Pt. 2**

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F18 Words in s. 140(3) inserted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), **Sch. 1 para. 36(4)**

141 Rate of child benefit.

- (1) Child benefit shall be payable by the Department at such weekly rate as may be prescribed.
- (2) Different rates may be prescribed in relation to different cases, whether by reference to the age of the child [^{F19}or qualifying young person] in respect of whom the benefit is payable or otherwise.
- (3) The power to prescribe different rates under subsection (2) above shall be exercised so as to bring different rates into force on such day as the Department may by order specify.
- (4) No rate prescribed in place of a rate previously in force shall be lower than the rate that it replaces.

^{F20}(5)

Textual Amendments

F19 Words in s. 141(2) inserted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), **Sch. 1 para. 37**

F20 S. 141(5) repealed (1.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 6; S.I. 2003/392, art. 2**

[^{F21}141A Entitlement after death of child [^{F22}or qualifying young person]

- (1) If a child [^{F23}or qualifying young person] dies and a person is entitled to child benefit in respect of him for the week in which his death occurs, that person shall be entitled to child benefit in respect of the child [^{F24}or qualifying young person] for a prescribed period following that week.
- (2) If the person entitled to child benefit under subsection (1) dies before the end of that prescribed period and, at the time of his death, was—
 - (a) a member of a married couple [^{F25}or civil partnership] and living with the person to whom he was married [^{F25}or who was his civil partner], or
 - (b) a member of an unmarried couple [^{F26}or a cohabiting same-sex couple],
 that other member of the [^{F27}couple or partnership] shall be entitled to child benefit for the period for which the dead person would have been entitled to child benefit under subsection (1) above but for his death.
- (3) If a child dies before the end of the week in which he is born, subsections (1) and (2) apply in his case as if references to the person entitled to child benefit in respect of a child for the week in which his death occurs were to the person who would have been so entitled if the child had been alive at the beginning of that week (and if any conditions which were satisfied, and any facts which existed, at the time of his death were satisfied or existed then).
- (4) Where a person is entitled to child benefit in respect of a child [^{F28}or qualifying young person] under this section, section 77 applies with the omission of subsections (4) to (6).
- (5) In this section—

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[^{F29}“civil partnership” means two people of the same sex who are civil partners of each other and are neither—

- (a) separated under a court order, nor
- (b) separated in circumstances in which the separation is likely to be permanent,]

[^{F29}“cohabiting same-sex couple” means two people of the same sex who are not civil partners of each other but are living together as if they were civil partners,]

“married couple” means a man and a woman who are married to each other and are neither—

- (a) separated under a court order, nor
- (b) separated in circumstances in which the separation is likely to be permanent, and

“unmarried couple” means a man and a woman who are not a married couple but are living together as husband and wife.

[For the purposes of this section, two people of the same sex are to be regarded as living ^{F30}(6) together as if they were civil partners if, but only if, they would be regarded as living together as husband and wife were they instead two people of the opposite sex.]]

Textual Amendments

- F21** S. 141A inserted (26.2.2003 for specified purposes, 1.4.2003 for specified purposes, 7.4.2003 in so far as not already in force) by **Tax Credits Act 2002 (c. 21), s. 55(1)(b)(2), 61; S.I. 2003/392, art. 2**
- F22** Words in s. 141A heading inserted (10.4.2006) by **Child Benefit Act 2005 (c. 6), s. 6(2), Sch. 1 para. 38(4)**
- F23** Words in s. 141A(1) inserted (10.4.2006) by **Child Benefit Act 2005 (c. 6), s. 6(2), Sch. 1 para. 38(2)(a)**
- F24** Words in s. 141A(1) inserted (10.4.2006) by **Child Benefit Act 2005 (c. 6), s. 6(2), Sch. 1 para. 38(2)(b)**
- F25** Words in s. 141A(2)(a) inserted (5.12.2005) by **Civil Partnership Act 2004 (c. 33), s. 263(8)(d), Sch. 24 para. 101(2)(a); S.I. 2005/3175, art. 2(1), Sch. 1**
- F26** Words in s. 141A(2)(b) inserted (5.12.2005) by **Civil Partnership Act 2004 (c. 33), s. 263(8)(d), Sch. 24 para. 101(2)(b); S.I. 2005/3175, art. 2(1), Sch. 1**
- F27** Words in s. 141A(2) substituted (5.12.2005) by **Civil Partnership Act 2004 (c. 33), s. 263(8)(d), Sch. 24 para. 101(2)(c); S.I. 2005/3175, art. 2(1), Sch. 1**
- F28** Words in s. 141A(4) inserted (10.4.2006) by **Child Benefit Act 2005 (c. 6), s. 6(2), Sch. 1 para. 38(3)**
- F29** Words in s. 141A(5) inserted (5.12.2005) by **Civil Partnership Act 2004 (c. 33), s. 263(8)(d), Sch. 24 para. 101(3); S.I. 2005/3175, art. 2(1), Sch. 1**
- F30** S. 141A(6) inserted (5.12.2005) by **Civil Partnership Act 2004 (c. 33), s. 263(8)(d), Sch. 24 para. 101(4); S.I. 2005/3175, art. 2(1), Sch. 1**

[^{F31}142 Presence in Northern Ireland.

- (1) No child benefit shall be payable in respect of a child [^{F32}or qualifying young person] for a week unless he is in Northern Ireland in that week.
- (2) No person shall be entitled to child benefit for a week unless he is in Northern Ireland in that week.

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(3) Circumstances may be prescribed in which [^{F33}any] person is to be treated for the purposes of [^{F34}subsection (1) or (2) above] as being, or as not being, in Northern Ireland.]

Textual Amendments

- F31 S. 142 substituted (26.2.2003 for specified purposes, 1.4.2003 for specified purposes, 7.4.2003 in so far as not already in force) by Tax Credits Act 2002 (c. 21), ss. 56(2), 61; S.I. 2003/392, art. 2 (with art. 3)
- F32 Words in s. 142(1) inserted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), Sch. 1 para. 39(2)
- F33 Word in s. 142(3) substituted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), Sch. 1 para. 39(3) (a)
- F34 Words in s. 142(3) substituted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), Sch. 1 para. 39(3) (b)

^{F35}142A.....

Textual Amendments

- F35 S. 142A repealed (3.4.2000) by 1999 c. 33, s. 169(1)(3), Sch. 14 para. 93, Sch. 16; S.I. 2000/464, art. 2, Sch.

143 Interpretation of Part IX and supplementary provisions.

- (1) In this Part of this Act—
 - “prescribed” means prescribed by regulations;
 - ^{F36}.....
 - “voluntary organisation” means any association carrying on or proposing to carry on any activities otherwise than for the purpose of gain by the association or by individual members of the association;
 - “week” means a period of 7 days beginning with a Monday.
- (2) Subject to any provision made by regulations, references in this Part of this Act to any condition being satisfied or any facts existing in a week shall be construed as references to the condition being satisfied or the facts existing at the beginning of that week.
- (3) References in this Part of this Act to a parent, father or mother of a child [^{F37}or qualifying young person] shall be construed—
 - (a) as including references to the natural parent, father or mother of an illegitimate child;
 - (b) as including references to a step-parent, step-father or step-mother.
- (4) Regulations may prescribe the circumstances in which persons are or are not to be treated for the purposes of this Part of this Act as residing together.
- (5) Regulations may make provision as to the circumstances in which [^{F38}a marriage during the subsistence of which a party to it is at any time married to more than one

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person is to be treated for the purposes of this Part of this Act as having, or not having, the same consequences as any other marriage.]

- (6) Nothing in this Part of this Act shall be construed as conferring a right to child benefit on any body corporate; but regulations may confer such a right on voluntary organisations and for that purpose may make such modifications as the Department thinks fit—
- (a) of any provision of this Part of this Act; or
 - (b) of any provision of the Administration Act relating to child benefit.

Textual Amendments

- F36** Words in s. 143(1) repealed (10.4.2006) by [Child Benefit Act 2005 \(c. 6\)](#), s. 6(2), [Sch. 1 para. 40\(2\)](#), [Sch. 2 Pt. 2](#)
- F37** Words in s. 143(3) inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\)](#), s. 6(2), [Sch. 1 para. 40\(3\)](#)
- F38** Words in s. 143(5) substituted (14.2.1996) by [S.I. 1995/3211 \(N.I. 20\)](#), art. 5, [Sch. para. 4\(3\)](#)

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