

TAX CREDITS ACT 2002

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 2: Child Benefit and Guardian's Allowance

Section 55: Continuing entitlement after death of child

193. In the current child benefit system, entitlement ceases immediately a child dies. In addition, if a child dies within days or hours of its birth, the family may never become entitled to child benefit for that child. Under current legislation, the child must be alive before, and into, the first day of the next complete benefit week (Monday) for the family to become entitled.
194. [Section 55](#) extends entitlement to child benefit after the death of the child in question for a period to be specified in regulations. The section also provides for a person to receive child benefit during that extension period in cases where they would normally have been excluded from entitlement because the child did not survive until the Monday following its birth.
195. [Section 55](#) also provides that the surviving partner of a person entitled to child benefit for a child who has died can claim child benefit for the extension period if:
- the child benefit claimant dies as well as the child; and
 - the claimant and the surviving partner were a married or unmarried couple who were living together at the time of the claimant's death.
196. Entitlement to guardian's allowance is extended in the same way as entitlement to child benefit.