

*These notes refer to the Child Benefit Act 2005 (c.6)
which received Royal Assent on 24th March 2005*

CHILD BENEFIT ACT 2005

EXPLANATORY NOTES

INTRODUCTION

1. These explanatory notes relate to the Child Benefit Act, which received Royal Assent on 24th March 2005. They have been prepared by the Inland Revenue in order to assist the reader in understanding the Act. They do not form part of the Act and have not been endorsed by Parliament.
2. The notes need to be read in conjunction with the Act. They are not, and are not meant to be, a comprehensive description of the Act. So where a section or part of a section does not seem to require any explanation or comment, none is given.