
STATUTORY INSTRUMENTS

1976 No. 963

The Child Benefit (Residence and Persons Abroad) Regulations 1976

PART II

ADDITIONAL PROVISIONS APPLICABLE TO CERTAIN CATEGORIES OF PERSONS WHO ARE OR HAVE BEEN OUTSIDE GREAT BRITAIN

Persons to whom this Part of these regulations applies

- 6.—(1) The persons to whom this Part of these regulations applies are—
- (a) a civil servant, that is to say a person [^{F1}who is employed by the civil service of the United Kingdom, and is paid a salary or wages by a government department of the United Kingdom,] other than a person who is—
 - (i) a serving member of the forces; or
 - (ii) a person who entered or was recruited for such employment outside the United Kingdom for service outside the United Kingdom, unless he entered or was recruited for such service immediately following a period during which he was a serving member of the forces;
 - (b) a serving member of the forces within the meaning of the definition of “serving member of the forces” in regulation 1(2) of the Social Security (Contributions) Regulations 1975;
 - (c) a person who on any day falling within or week beginning in an income tax year is temporarily absent from Great Britain by reason only of the fact that he is in employment (whether under a contract of service or not) outside Great Britain, being an income tax year in relation to which that person proves that at least half of his earnings or other emoluments from that employment are liable to United Kingdom income tax;
 - (d) a spouse of a person mentioned in sub-paragraphs (a) to (c) above who is residing with that person;
 - (e) a person living with such a person as is mentioned in sub-paragraphs (a) to (c) above as if he were the spouse of the last mentioned person and who was so living when both of them were last in Great Britain.

(2) In paragraph (1)(c), “income tax year” means the 12 months beginning with 6th April in any year.

Textual Amendments

- F1** Words in [reg. 6\(1\)\(a\)](#) substituted (28.12.1992) by [The Child Benefit \(Residence and Persons Abroad\) Amendment Regulations 1992 \(S.I. 1992/2972\)](#), [regs. 1, 2](#)

Status:

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Read more**Changes to legislation:**

There are currently no known outstanding effects for the The Child Benefit (Residence and Persons Abroad) Regulations 1976, Section 6.