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## STATUTORY INSTRUMENTS

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# 1976 No. 965

## The Child Benefit (General) Regulations 1976 (revoked)

### PART I

#### General

##### *Persons exempt from tax*

9.—(1) For the purposes of paragraph 4 of Schedule 1 to the Act (except where regulations otherwise provide no person to be entitled to benefit in respect of a child if either that person or such other person as may be prescribed is exempt from tax under such provisions as may be prescribed) a person and, if that person is residing with his spouse, his spouse, shall not be entitled to benefit in respect of a child for any week in respect of which he or, where they are residing together, his spouse receives earnings or other emoluments which are exempted from United Kingdom income tax under—

- (a) section 367 or sections 372 to 374 of the Taxes Act (exemption from income tax etc. of visiting forces, staffs of allied headquarters and of Commonwealth and foreign representatives);
- (b) section 2 of, and Article 34 or 37 of Schedule 1 to, the Diplomatic Privileges Act 1964 <sup>M1</sup>, or section 1 of, and Article 49 or 66 of Schedule 1 to, the Consular Relations Act 1968 <sup>M2</sup> (exemption from income tax etc. of members of diplomatic missions and their staffs etc. and of certain consular officers etc.);
- (c) section 4 of the Arbitration (International Investment Disputes) Act 1966 <sup>M3</sup> (status, immunities and privileges conferred by the Convention on the settlement of investment disputes between States and nationals of other States);
- (d) an Order in Council, statutory notice, or regulations, made or given under, or continuing to have effect by virtue of, any of the following enactments—
  - (i) the Bretton Woods Agreements Act 1945 <sup>M4</sup>, section 3 (status, immunities and privileges of the International Monetary Fund, the International Bank for Reconstruction and Development and governors, executive directors, alternates, officers and employees of the Fund and Bank);
  - (ii) the Taxes Act, section 497 (relief from double taxation);
  - (iii) the Consular Relations Act 1968, section 3(1) (additional privileges and immunities accorded as a result of agreement) and section 12 (privileges and immunities in connection with Commonwealth and Irish establishments);
  - (iv) the International Finance Corporation Act 1955 <sup>M5</sup>, section 3 (status, immunities and privileges of the International Finance Corporation, its governors, directors, alternates, officers and employees);
  - (v) the International Development Association Act 1960 <sup>M6</sup>, section 3 (status, immunities and privileges of the Association, its governors, directors, alternates, officers and employees);

*Status: Point in time view as at 06/04/1984. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the The Child Benefit (General) Regulations 1976 (revoked), Section 9. (See end of Document for details)*

- (vi) the Diplomatic Privileges Act 1964, section 2(6) (certain privileges and immunities admitted by, or certain additional privileges and immunities granted by, the receiving State);
- (vii) the International Organisations Act 1968 <sup>M7</sup>, sections 1, 2, 5 and 6 and 12(5) and paragraphs 9, 15, 21 and 23 of Schedule 1 (privileges and immunities of certain international organisations and their officers etc.);
- (viii) the European Communities Act 1972 <sup>M8</sup>, section 2(2) (giving effect to *inter alia* the Protocol on the Privileges and Immunities of the European Communities—Articles 12 to 15, 20 and 21).

<sup>F1</sup>(2) .....

<sup>F1</sup>(3) .....

[<sup>F2</sup>(4) Paragraph (1) shall not affect the entitlement to benefit of any person who was so entitled under paragraphs (2) and (3) before their revocation.]

**Textual Amendments**

**F1** Reg. 9(2)(3) revoked (6.4.1984) by [The Child Benefit \(General\) Amendment Regulations 1984 \(S.I. 1984/337\)](#), regs. 1, **2(3)**

**F2** Reg. 9(4) inserted (6.4.1984) by [The Child Benefit \(General\) Amendment Regulations 1984 \(S.I. 1984/337\)](#), regs. 1, **2(2)**

**Marginal Citations**

**M1** 1964 c. 81.

**M2** 1968 c. 18.

**M3** 1966 c. 41.

**M4** 9 & 10 Geo. 6. c. 19.

**M5** 4 & 5 Eliz. 2. c. 5.

**M6** 1960 c. 35.

**M7** 1968 c. 48.

**M8** 1972 c. 68

**Status:**

Point in time view as at 06/04/1984. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the The Child Benefit (General) Regulations 1976 (revoked), Section 9.