

EXPLANATORY NOTE

These Regulations are made in consequence of the Child Benefit Act 1975 under which, with effect from 4th April 1977, family allowances under the Family Allowances Acts 1965 to 1975 are replaced by child benefit.

The Regulations contain no provisions which are not made in consequence of the Child Benefit Act 1975 and accordingly, by virtue of section 21(6) of the Child Benefit Act 1975, they are exempt from the requirements of section 139(1) and 141(2) of the Social Security Act 1975 (requirement to refer proposals to advisory bodies) and no reference has been made to those bodies.

The subject matter of each provision of the Regulations is shown in the table of arrangement at the beginning of the Regulations.