
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security Pensions (Home Responsibilities) Regulations 1994 (S.I. 1994/704) (“the 1994 Regulations”).

Regulation 2(2) amends regulation 1 of the 1994 Regulations by the insertion of a new definition of “the General Regulations”.

Regulation 2(3) amends regulation 2 of the 1994 Regulations by the insertion of a new paragraph (paragraph (4B)) which applies to tax years from 2004-2005 onwards where child benefit entitlement is transferred to a person in respect of a child in the first three months of a tax year and child benefit would have been payable to that person for the part of that year falling before that transfer but for the provisions of regulation 15(2)(b) of the Child Benefit (General) Regulations 2003 (S.I. 2003/493). Where it applies, new paragraph (4B) provides that such a person shall be treated as if he were entitled to child benefit and as if child benefit had been payable to him for that part of that year, in order to be treated for the purpose of the 1994 Regulations as precluded from regular employment in that year due to responsibilities at home.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business.