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STATUTORY INSTRUMENTS

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**2006 No. 203**

**The Child Benefit and Guardian's Allowance  
(Miscellaneous Amendments) Regulations 2006**

**Amendment of the Administration Regulations**

2.—(1) The Administration Regulations are amended as follows.

(2) In regulation 2 (interpretation) —

(a) in the definition of “appropriate office”—

(i) in both paragraphs (a)(i) and (b)(i) for “any Inland Revenue Enquiry Centre” substitute “any Enquiry Centre maintained by the Board”;

(ii) at the end add—

“(c) in relation to child benefit or guardian's allowance under either of those Acts, as regards the Board, Comben House, Farriers Way, Netherton, Merseyside;”;

(b) in the definition of “the Board” for “Commissioners of Inland Revenue” substitute “Commissioners for Her Majesty's Revenue and Customs”.

(3) In regulation 7(3) (evidence and information)(1) for “a child's birth or adoption” substitute “the birth or adoption of a child or qualifying young person”.

(4) In regulation 11(1) and (2) (claims for child benefit treated as claims for guardian's allowance and vice versa) after—

(a) “in respect of a child” (in each place); and

(b) “same child” (in each place);

insert “or qualifying young person”.

(5) In regulation 19(2) (persons who may elect to have benefit paid weekly) after “a child” insert “or qualifying young person”.

(6) In regulation 33(2)(b) (payment to one person on behalf of another) for “or dependant” substitute “or qualifying young person”.

(7) In regulation 38(4) (offsetting prior payments of child benefit and guardian's allowance against arrears payable by virtue of a subsequent determination)—

(a) in sub-paragraph (a) for “the child”, in each place where it occurs, substitute “the child or qualifying young person”; and

(b) in sub-paragraph (b) for “that child” substitute “that child or qualifying young person”.