

**EXPLANATORY MEMORANDUM TO**  
**THE CHILD BENEFIT AND GUARDIAN'S ALLOWANCE**  
**(MISCELLANEOUS AMENDMENT) REGULATIONS 2006**

**2006 No. 203**

**THE GUARDIAN'S ALLOWANCE (GENERAL) (AMENDMENT)**  
**REGULATIONS 2006**

**2006 No. 204**

**1. Introduction**

This explanatory memorandum has been prepared by Her Majesty's Revenue and Customs ("HMRC") and is to be laid before Parliament by Command of Her Majesty.

**2. Description**

These Regulations amend the Child Benefit and Guardian's Allowance (Administration) Regulations 2003, the Child Benefit and Guardian's Allowance (Administration Arrangements) Regulations 2003, and the Guardian's Allowance (General) Regulations 2003. The amendments provide for the inclusion of references to a qualifying young person where appropriate, as a consequence of the Child Benefit Act 2005.

Further amendments made provide for the addition of Comben House at Netherton on Merseyside to the list of appropriate offices to which claims and notifications might be sent and to reflect the creation of HMRC.

**3. Matters of Special Interest to the Joint Committee on Statutory Instruments**

None.

**4. Legislative Background**

The Child Benefit and Guardian's Allowance (Administration) Regulations 2003 and the Child Benefit and Guardian's Allowance (Administration Arrangements) Regulations 2003 provide the legislative framework for matters pertaining to the administration of claims and payments of child benefit and guardian's allowance. The Guardian's Allowance Regulations 2003 provide conditions in respect of entitlement to guardian's allowance. Currently these Regulations all refer to the people in respect of whom child benefit and guardian's allowance is payable as either a child or as children.

**5. Extent**

All of these instruments apply to all of the United Kingdom.

## **6. European Convention on Human Rights**

These instruments are subject to annulment and do not amend primary legislation. Accordingly, a statement that they are compatible with the Convention rights is not required.

## **7. Policy Background**

The Child Benefit Act 2005 makes amendments to Part 9 of the Social Security Contributions and Benefits Act 1992 and Part 9 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992. As a consequence of these amendments, entitlement to child benefit in respect of people who have attained age 16 is conditional upon them satisfying conditions prescribed by regulation for being a qualifying young person. These conditions are set out in the Child Benefit (General) Regulations 2005.

### **7.1 The Child Benefit and Guardian's Allowance (Miscellaneous Amendment) Regulations 2006 (S.I. 2006 No. 203)**

- 7.1.1 These Regulations are concerned with ensuring that where there are references to a child or to children, the reference also applies, where appropriate, to a qualifying young person or qualifying young persons. The Regulations also provide for some other minor amendments.
- 7.1.2 Regulation 2(2)(a) provides for the definitions of the term "appropriate office" in regulation 2 of the Child Benefit and Guardian's Allowance (Administration) Regulations to be amended so that Comben House at Netherton on Merseyside is an appropriate office for receiving claims to and notifications concerning child benefit and guardian's allowance.
- 7.1.3 Regulation 2(2)(b) amends the definition of "the Board" in regulation 2 of Child Benefit and Guardian's Allowance (Administration) Regulations to reflect the creation of Her Majesty's Revenue and Customs on 18<sup>th</sup> April 2005.

### **7.2 The Guardian's Allowance (General) (Amendment) Regulations 2006 (S.I. 2006 No. 204)**

- 7.2.1 Regulations 4 to 7 of these Regulations are concerned with including in the Guardian's Allowance (General) Regulations appropriate references to a qualifying young person or qualifying young persons where necessary. In addition, the following minor amendments are made.
- 7.2.2 Regulation 3(2) amends the definition of "the Board" again to reflect the creation of Her Majesty's Revenue and Customs.
- 7.2.3 Regulation 8 amends the provisions concerned with the prescribed manner of making elections for guardian's allowance. The amendment adds

Comben House to the list of appropriate offices to which elections may be sent.

## **8. Impact**

A regulatory impact assessment has not been prepared for this Statutory Instrument as it has no impact on businesses, charities or voluntary bodies.

## **9. Contact**

The Lead Official is

Jenny Fox

HMRC Benefits and Credits Group  
1/E12 100 Parliament Street  
Tel: 02071472503  
Email: [jenny.fox@hmrc.gsi.gov.uk](mailto:jenny.fox@hmrc.gsi.gov.uk)