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STATUTORY INSTRUMENTS

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**2006 No. 223**

**The Child Benefit (General) Regulations 2006**

**PART 4**

Exclusions and priority

**Election under Schedule 10 to SSCBA and Schedule 10 to SSCB(NI)A**

**14.**—(1) An election under Schedule 10 to SSCBA and Schedule 10 to SSCB(NI)A (any election under that Schedule to be made in the prescribed manner) shall be made by giving notice in writing to the Commissioners at an appropriate office on a form approved by the Commissioners [<sup>F1</sup>or by telephone to an officer of Revenue and Customs at an appropriate office] or in such other manner being in writing as the Commissioners may accept as sufficient in the circumstances of any particular case or class of cases.

(2) An election is not effective to confer entitlement to child benefit in respect of a child or qualifying young person for any week earlier than the week following that in which it is made if the earlier week is one in respect of which child benefit has been paid in respect of that child or qualifying young person and has not been required to be repaid or voluntarily repaid or recovered.

(3) An election may be superseded by a subsequent election made in accordance with this regulation.

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**Textual Amendments**

**F1** Words in [reg. 14\(1\)](#) inserted (16.8.2007) by [The Child Benefit \(General\) \(Amendment\) Regulations 2007 \(S.I. 2007/2150\)](#), regs. 1, 5

**Changes to legislation:**

There are currently no known outstanding effects for the The Child Benefit (General) Regulations 2006, Section 14.