
STATUTORY INSTRUMENTS

2006 No. 223

The Child Benefit (General) Regulations 2006

PART 6

Residence

Application of regulation 24 where the person is in Northern Ireland

22. If a person who is in Northern Ireland is treated as being in Great Britain in accordance with regulation 24, he is treated as not being in Northern Ireland for the purposes of section 142(1) of SSCB(NI)A.

(1) Section 142 of the [Social Security Contributions and Benefits \(Northern Ireland\) Act \(c.4\)](#) was substituted by section 56 of the [Tax Credits Act 2002 \(c. 21\)](#) and is further substituted, with effect from 10th April 2006, by section 2(2) of the [Child Benefit Act 2005 \(c. 6\)](#).