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STATUTORY INSTRUMENTS

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**2010 No. 2459**

**SOCIAL SECURITY**

**The Child Benefit and Guardian's Allowance  
(Administration) (Amendment) Regulations 2010**

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| <i>Made</i>                   | - - - - | <i>8th October 2010</i>  |
| <i>Laid before Parliament</i> |         | <i>11th October 2010</i> |
| <i>Coming into force</i>      | - -     | <i>1st November 2010</i> |

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 5(1)(i) and (2)(a) and (g) and 189(5) of the Social Security Administration Act 1992<sup>(1)</sup> and sections 5(1)(j) and (2)(a) and (g) and 165(5) of the Social Security Administration (Northern Ireland) Act 1992<sup>(2)</sup>, make the following Regulations<sup>(3)</sup>:

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- (1) 1992 c. 5; for the application of section 5(1)(i) and (2)(a) to guardian's allowance, see the definition of "benefit" in section 122(1) and section 77 of the Social Security Contributions and Benefits Act 1992 (c. 4).
  - (2) 1992 c. 8; for the application of section 5(1)(j) and (2)(a) to guardian's allowance, see the definition of "benefit" in section 121(1) and section 77 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7).
  - (3) Section 189(1) of the Social Security Administration Act 1992 (c. 5) ("the Administration Act") provides, subject to the exceptions mentioned therein, that regulations under the Administration Act shall be made by the Secretary of State. Sections 165(1) and 167(1) of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) ("the Administration (NI) Act") provide, subject to the exceptions mentioned therein, that regulations made under the Administration (NI) Act shall be made by the Department of Health and Social Services for Northern Ireland ("the DHSSNI"). The functions of the DHSSNI in respect of the Administration (NI) Act were transferred to the Department for Social Development in Northern Ireland ("the DSDNI") by Article 8(b) of, and Part II of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. (NI) 1999 No 481). Sections 50(1) and (2)(b) and (d) and 67 of the Tax Credits Act 2002 (c. 21) provide, in relation to child benefit and guardian's allowance, for the functions of the Secretary of State under the Administration Act and the functions of the DSDNI under the Administration (NI) Act to be transferred to the Commissioners of Inland Revenue. These functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11) ("the CRCA"). Section 50(1) of the CRCA provides that a reference to the Commissioners of Inland Revenue shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs. Section 189(5) of the Administration Act was amended by paragraph 109(d) of Schedule 7 and Schedule 8 to the Social Security Act 1998 (c. 14).