
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st November 2010 amend the Child Benefit and Guardian's Allowance (Administration) Regulations 2003 (S.I. 2003/492) ("the Administration Regulations").

Regulation 2 substitutes regulations 16 and 17 of the Administration Regulations so that payment of child benefit and guardian's allowance will be made by direct credit transfer into a bank account or other account unless payment is made by other means where it appears to the Commissioners for Her Majesty's Revenue and Customs to be appropriate to do so in the circumstances of a particular case. Consequential amendments are made to regulations 25(a), 27(2)(a), 29(4)(a) and 35(1)(a) and (2)(b) of the Administration Regulations.

A full impact assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.