

**EXPLANATORY MEMORANDUM TO**  
**THE CHILD BENEFIT (GENERAL) (AMENDMENT) REGULATIONS 2012**

**2012 No. 818**

1. This explanatory memorandum has been prepared by Her Majesty's Treasury and is laid before Parliament by Command of Her Majesty.

This memorandum contains information for the Joint Committee on Statutory Instruments.

2. **Purpose of the instrument**

- 2.1 The purpose of this instrument is to update the Child Benefit (General) Regulations 2006 to update and clarify various definitions and references to other legislative provisions in those Regulations.

3. **Matters of special interest to the Joint Committee on Statutory Instruments**

- 3.1 None.

4. **Legislative Context**

- 4.1 Regulation 3 amends the definition of "advanced education" in the 2006 Regulations. A child or qualifying young person who is in advanced education is not entitled to Child Benefit (ChB). The change made by regulation 3 clarifies the definition of "advanced education" so as to include full-time education for the purposes of attaining a higher national certificate.

- 4.2 Regulation 4 amends the definition of "approved training" in the 2006 Regulations. A person undertaking approved training is entitled to ChB (provided he also fulfils other specified criteria). The changes made by regulation 4 reflect the changes made to various training provisions available in England, Wales, Scotland and Northern Ireland.

- 4.3 Regulation 5 amends the definition of "arrangements made by the Government" to make a fuller reference to the relevant provisions in the Employment and Training Act (Northern Ireland) 1950.

- 4.4 Regulation 6 amends the definition of "Careers Service" in the 2006 Regulations to delete the reference to the Careers Service of the Department for Employment and Learning in Northern Ireland so that it does not separately form part of the definition of a "qualifying body" for the purposes of the 2006 Regulations. This is because the Careers Service of the Department for Employment and Learning in Northern Ireland is now an integral part of that Department and the Department itself is already listed as a "qualifying body" for the purposes of the 2006 Regulations.

4.5 Regulation 7 updates the reference to the relevant EU legislation to include Regulations (EC) No. 883/2004, which came into force on 1 May 2010.

4.6 Regulations 8 to 11 amend and update regulations 16(3)(a), (4) and (5) and Regulation 36(1)(b) of the 2006 Regulations in order to take into account changes made to the legislation referred to in those Regulations.

## **5. Territorial Extent and Application**

5.1 This instrument applies to all of the United Kingdom.

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

As the instrument is subject to negative resolution procedure and does not amend primary legislation, no statement is required.

## **7. Policy background**

- *What is being done and why*

7.1 To amend the Child Benefit (General) Regulations 2006 to update and clarify various definitions contained in these Regulations and to update references made to other legislative provisions in them.

- Consolidation

7.2 None.

## **8. Consultation outcome**

8.1 There is no statutory requirement to consult on these Regulations. However, the Social Security Advisory Committee has considered these regulatory changes under its Memorandum of Understanding with HMT and HMRC.

## **9. Guidance**

9.1 The provisions of these amending Regulations will be reflected in the Child Benefit Technical Manual. This is available on the HMRC website at <http://www.hmrc.gov.uk/manuals/cbtmanual/index.htm>.

## **10. Impact**

10.1 The impact on business, charities or voluntary bodies is nil.

10.2 The impact on the public sector is nil.

10.3 An Impact Assessment has not been prepared for this instrument.

## **11. Regulating small business**

11.1 The legislation does not apply to small business.

11.2 To minimise the impact of the requirements on firms employing up to 20 people, the approach taken is that it does not apply to small business

11.3 The basis for the final decision on what action to take to assist small businesses is as described in paragraphs 11.1 and 11.2.

## **12. Monitoring & review**

These changes implement either Budget and Spending Review announcements or are consequential and technical and do not require further review.

## **13. Contact**

May Cantell at Her Majesty's Revenue and Customs Tel: 020 7147 2475 or email: [may.cantell@hmrc.gsi.gov.uk](mailto:may.cantell@hmrc.gsi.gov.uk) can answer any queries regarding the instrument.