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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Child Benefit (General) Regulations 2006 ([S.I. 2006/223](#)) (“the General Regulations”) with effect from 31st August 2015. Regulation 2 of these Regulations amends regulation 1(3) of the General Regulations with regard to “approved training” so as to remove the references to “Foundation Learning” and “Access to Apprenticeships”, which are no longer on offer in England, and to add the “United Youth Pilot” in respect of Northern Ireland.

Under the General Regulations, arrangements which are “approved training” are relevant for the purposes of whether a young person is a “qualifying young person” and therefore whether a claimant responsible for the young person is entitled to child benefit. The definition of “approved training” in the General Regulations is also applied under the Child Tax Credit Regulations 2002 ([S.I. 2002/2007](#)) for the purposes of entitlement to child tax credit.

An impact assessment has not been prepared for this instrument as no impact on the private or voluntary sectors is foreseen.