

**EXPLANATORY MEMORANDUM TO
THE CHILD BENEFIT (GENERAL) (AMENDMENT) REGULATIONS 2015**

2015 No. 1512

1. This explanatory memorandum has been prepared by HM Revenue & Customs (HMRC) on behalf of HM Treasury (HMT) and is laid before Parliament by Command of Her Majesty.

2. Purpose of the instrument

2.1. The purpose of this instrument is to amend the Child Benefit (General) Regulations 2006 (S.I. 2006 No. 223) to achieve the following outcomes:

2.1.1. to add the “United Youth Pilot” as “approved training” in Northern Ireland for the purposes of Child Benefit.

2.1.2. to remove “Foundation Learning” and “Access to Apprenticeships” from being “approved training” in relation to England as these are no longer available.

2.2. Arrangements which are “approved training” are relevant for the purposes of whether a young person is a “qualifying young person” and therefore to whether a claimant responsible for the young person is entitled to Child Benefit.

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

3.1. None.

4. Legislative Context

4.1. This instrument amends the Child Benefit (General) Regulations 2006 (S.I. 2006 No. 223), in order to achieve the outcomes listed in paragraph 2.1. These changes will also flow through to the Child Tax Credit Regulations 2002 (S.I. 2002 No. 2007) for the purposes of entitlement to child tax credit, as the definition of “approved training” in regulation 2(1) of those Regulations cross-refers to the definition of “approved training” in regulation 1(3) of the Child Benefit (General) Regulations 2006.

5. Territorial Extent and Application

5.1. This instrument applies to all of the United Kingdom.

6. European Convention on Human Rights

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

7. Policy background

7.1. The United Youth Pilot in Northern Ireland

The Department for Employment and Learning (DEL) in Northern Ireland is introducing a new approved training programme for the purposes Child Benefit and Child Tax Credit. This is the United Youth Pilot to be delivered to young people aged 16-24 who are not in education, employment or training. The programme is due to commence on 31 August 2015 and run for a period of 8-9 months during which participants will receive an incentive payment of £40.00 per week to encourage attendance. DEL in Northern Ireland confirmed that the United Youth Pilot is a course provided under section 1 of the Employment and Training Act (Northern Ireland) 1950.

7.2. “Foundation Learning” and “Access to Apprenticeships” in England

The Department of Education has confirmed that both of the above are now obsolete training courses and are no longer on offer in England. Young people in England can now undertake a “Study Programme” which also includes “Traineeship” provided under section 4 of the Education and Skills Act 2008 (c. 25). The Child Benefit (General) Regulations 2006 and the Child Tax Credit Regulations 2002 have already been amended to include “Study Programmes” (SI 2014 No. 1231 refers).

8. Consultation outcome

8.1. There is no statutory requirement to consult on these Regulations.

9. Guidance

9.1. The provisions of these amending Regulations will be reflected in the Child Benefit Technical Manual and the Tax Credits Technical Manual.

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.

12. Monitoring and review

12.1. These changes are consequential and technical and do not require further review.

13. Contact

May Cantell at HMRC, Tel: 03000 586596 or email: may.cantell@hmrc.gsi.gov.uk can answer any queries regarding the instrument.