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STATUTORY INSTRUMENTS

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**2019 No. 364**

**The Tax Credits, Child Benefit and Childcare Payments  
(Miscellaneous Amendments) Regulations 2019**

**Amendment of the Child Benefit and Guardian’s Allowance (Administration) Regulations 2003**

**10.**—(1) The Child Benefit and Guardian’s Allowance (Administration) Regulations 2003<sup>(1)</sup> are amended as follows.

(2) In regulation 9 (withdrawing claims)<sup>(2)</sup>—

(a) for paragraph (1) substitute—

“**(1)** A person who has made a claim for child benefit or guardian’s allowance may withdraw it by giving notice—

(a) in writing to the Board,

(b) by telephone to the Board, or

(c) in such other manner as the Board may accept as sufficient in the circumstances of the particular case.”, and

(b) in paragraph (2), for “**(1)**” substitute “**(1)(a)**”.

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<sup>(1)</sup> [S.I. 2003/492](#); relevantly amended by [S.I. 2006/203](#).

<sup>(2)</sup> “The Board” is defined in regulation 2, as amended by regulation 2 of [S.I. 2006/203](#), to mean the Commissioners for Her Majesty’s Revenue and Customs.