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STATUTORY INSTRUMENTS

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**2021 No. 630**

**SOCIAL SECURITY**

**The Child Benefit (General) (Coronavirus)  
(Amendment) Regulations 2021**

<i>Made</i>	- - - -	<i>26th May 2021</i>
<i>Laid before Parliament</i>		<i>27th May 2021</i>
<i>Coming into force</i>	- -	<i>31st May 2021</i>

The Treasury, in exercise of the powers conferred by section 142(2) of the Social Security Contributions and Benefits Act 1992(1) and section 138(2) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2), make the following Regulations.

**Citation and commencement**

1. These Regulations may be cited as the Child Benefit (General) (Coronavirus) (Amendment) Regulations 2021 and come into force on 31st May 2021.

**Amendment of the Child Benefit (General) Regulations 2006**

2.—(1) The Child Benefit (General) Regulations 2006(3) are amended as follows.

(2) In regulation 7 (qualifying young person: terminal dates)—

(a) in paragraph (2)—

(i) for the words “in accordance with Cases 1 and 2 has not expired in his case” substitute—

“in accordance with—

(a) Cases 1 and 2, or,

(b) for Summer Term 2021 where a person has been entered as a 2021 candidate for external examinations in connection with relevant education(4) that person was receiving and those examinations have been cancelled due to coronavirus, Cases 1 and 3,

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(1) 1992 c. 4. Section 142 was substituted by section 1(2) of the Child Benefit Act 2005 (c. 6). As a consequence, the power to make regulations under this section is vested in the Treasury.

(2) 1992 c. 7. Section 138 was substituted by section 2(2) of the Child Benefit Act 2005. As a consequence, the power to make regulations under this section is vested in the Treasury.

(3) 2006/223 (“the principal Regulations”), to which there are amendments not relevant to these Regulations.

(4) “Relevant education” is defined in regulation 1(3) of the principal Regulations.

has not expired in his case.”, and

- (ii) after Case 2, but before the words “this paragraph is subject to the following qualification”, insert—

“Case 3

**3.1.** Where external examinations have been cancelled due to coronavirus, in the case of a person whose name had been entered as a 2021 candidate for any external examination in connection with relevant education which that person was receiving at that time, the period is from the date on which that person ceases to receive relevant education up to and including—

- (a) whichever of the dates in paragraph 1.2 of Case 1 (as modified by paragraph 1.3 where appropriate) first occurs after the scheduled date of conclusion of the examination, or the last of those examinations where the person was entered for more than one, or
- (b) if that person attains the age of 20 on or before that date, the week including the last Monday before that person attains that age.”, and

- (b) after paragraph (3) insert—

“(4) In this regulation—

“coronavirus” means severe acute respiratory syndrome coronavirus 2,

“entered as a 2021 candidate” includes a person who would have been entered as a candidate for one or more external examinations in Summer Term 2021 if the external examinations had not been cancelled before that person was entered as a candidate for such examinations,

“scheduled date” means the date on which the examination board setting the relevant examination had scheduled that examination to take place, and

“Summer Term 2021” means the period beginning with 1st June 2021 and ending with 31st August 2021.”.

*James Morris*

*Rebecca Harris*

Two of the Lords Commissioners of Her  
Majesty’s Treasury

26th May 2021

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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 principal Regulations”) which prescribe, amongst other matters, the conditions which must be satisfied in order for a person to be a qualifying young person for the purposes of eligibility to child benefit.

Regulations 3 to 7 of the principal Regulations prescribe the conditions which are to be satisfied for a person to be a qualifying young person. Regulation 7 applies where a person has not reached the age of 20 and leaves a course of full time non advanced education or approved training. The young person will continue to be a qualifying young person from the date that that person ceases receiving that education or training up to the next “terminal date” (such term being defined in paragraph 1.2 of Case 1). As a consequence of the cancellation of external examinations for this academic year (ending 31st August 2021) some young people will cease to qualify for child benefit from an earlier date than if those examinations had not been cancelled. These Regulations amend regulation 7 of the principal Regulations by inserting a new Case 3 which applies for the period 1st June to 31st August 2021. Case 3 ensures that the cancellation of any external examinations for which a person was entered as a candidate, or would have been entered as a candidate had external examinations not been cancelled before that person was entered, will not affect the date at which a person ceases to be a qualifying young person.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.