
STATUTORY INSTRUMENTS

2023 No. 1139

**The Child Benefit and Tax Credits
(Miscellaneous Amendments) Regulations 2023**

Amendment of the Child Benefit (General) Regulations 2006

- 2.—(1) The Child Benefit (General) Regulations 2006⁽¹⁾ are amended as follows.
- (2) In regulation 23 (circumstances in which person treated as not being in Great Britain)—
- (a) in paragraph (2), for “Paragraphs (1) and (5) do” substitute “Paragraph (1) does”,
 - (b) in paragraph (3), omit “and paragraph (5) shall not apply”,
 - (c) omit paragraphs (5) to (7).
- (3) In regulation 27 (circumstances in which person treated as not being in Northern Ireland)—
- (a) in paragraph (2), omit “and paragraph (4) shall not apply”,
 - (b) omit paragraphs (4) to (6).

(1) S.I. 2006/223; relevant amending instruments are S.I. 2014/1511, 2018/788, 2019/364, 2020/672, 2020/1309, 2021/1039, 2022/346 and 2023/533.