
STATUTORY INSTRUMENTS

2023 No. 179

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

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

4.—(1) The Child Benefit and Guardian’s Allowance (Administration) Regulations 2003⁽¹⁾ are amended as follows.

(2) In regulation 7 (evidence and information)—

(a) for paragraph (1), substitute—

“(1) The Board⁽²⁾ may require the person making the claim for child benefit or guardian’s allowance to supply such information or evidence in connection with the claim, or any questions arising out of it, as the Board considers reasonable.”;

(b) in paragraph (2) omit “certificates, documents,”; and

(c) omit paragraph (3)⁽³⁾.

(1) [S.I. 2003/492](#) amended by [S.I. 2004/1240](#) and [2006/203](#). There are other amending instruments, but none is relevant.

(2) “The Board” is defined in regulation 2 as meaning the Commissioners for Her Majesty’s Revenue and Customs. This definition was inserted by regulation 2 of [S.I. 2006/203](#).

(3) Paragraph (3) of regulation 7 was inserted by regulation 2 of [S.I. 2004/1240](#) and amended by regulation 2 of [S.I. 2006/203](#).