

2007 No. 2150

SOCIAL SECURITY

The Child Benefit (General) (Amendment) Regulations 2007

Made - - - - *25th July 2007*

Laid before Parliament *26th July 2007*

Coming into force - - *16th August 2007*

The Treasury, in exercise of the powers conferred by section 142 of the Social Security Contributions and Benefits Act 1992(a) and section 138 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b), and the Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 146(3) and 147(4) of, and paragraph 6 of Schedule 10 to, the Social Security Contributions and Benefits Act 1992 and sections 142(1) and 143(4) of, and paragraph 6 of Schedule 10 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(c), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Child Benefit (General) (Amendment) Regulations 2007 and shall come into force on 16th August 2007.

The Child Benefit (General) Regulations 2006

2. The Child Benefit (General) Regulations 2006(d) shall be amended as follows.

3. In regulation 1(3) (interpretation), in the definition of "approved training" –

(a) in paragraph (a), for "Programme Led Pathways" substitute "Programme Led Apprenticeships", and

(b) in paragraph (d), for "Jobskills Traineeships" substitute "Training for Success: Professional and Technical Training".

4. In regulation 3 (education and training condition) –

(a) in paragraph (2)(b), for the words following "paragraph (a)" substitute "has been accepted or is enrolled to undertake a further such course;"

(a) 1992 c. 4 Section 142 was substituted by section 1(2) of the Child Benefit Act 2005 (c. 6).

(b) 1992 c. 7. Section 138 was substituted by section 2(2) of the Child Benefit Act 2005.

(c) The functions of the Secretary of State and the Northern Ireland Department in respect of, respectively, sections 146(3) and 147(4) of, and paragraph 6 of Schedule 10 to, the Social Security Contributions and Benefits Act 1992 and sections 142(1) and 143(4) of, and paragraph 6 of Schedule 10 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992 were transferred to the Commissioners of Inland Revenue by section 50(1) and (2)(a) and (c) of the Tax Credits 2002 Act (c. 21). The Commissioners of Inland Revenue were abolished, and their functions transferred to the Commissioners for Her Majesty's Revenue and Customs, by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50 of that Act provides that insofar as it is appropriate in consequence of section 5 a reference, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(d) S.I. 2006/223.

(b) at the end of paragraph (2)(c) insert –

“; or

(d) having undertaken a course mentioned in paragraph (a) or approved training mentioned in paragraph (c), has been accepted or is enrolled to undertake such approved training”, and

(c) in paragraph (4), after “sub-paragraph” insert “, or was accepted or enrolled to undertake that education or training,”.

5. In regulation 14 (election under Schedule 10 to SSCBA and Schedule 10 to SSCB(NI)A), in paragraph (1), after “approved by the Commissioners” insert “or by telephone to an officer of Revenue and Customs at an appropriate office”.

6. In regulation 15 (modification of priority between persons entitled to child benefit), in paragraph (1), after “an appropriate office” insert “or gives an officer of Revenue and Customs notice by telephone at such an office”.

7. In regulation 21 (circumstances in which a child or qualifying young person treated as being in Great Britain), in paragraph (1)(b), for “recognised educational establishment”, in both places, substitute “school or college”.

8. In regulation 23 (circumstances in which person treated as not being in Great Britain), in paragraph (4), after “he” insert “makes a claim for child benefit on or after 1st May 2004 and”.

9. In regulation 25 (circumstances in which a child or qualifying young person treated as being in Northern Ireland), in paragraph (1)(b), for “recognised educational establishment”, in both places, substitute “school or college”.

10. In regulation 27 (circumstances in which person treated as not being in Northern Ireland), in paragraph (4), after “he” insert “makes a claim for child benefit on or after 1st May 2004 and”.

11.—(1) In regulation 30(1), for “146(1)” substitute “146(2)”.

(2) In regulation 31(1), for “146(1)” substitute “146(2)”.

(3) In regulation 32(1) for “146(2)” substitute “146(1)”.

12. In regulation 34 (persons treated as residing together), after “parents of a child” insert “or qualifying young person”.

Frank Roy
Alan Campbell

25 July 2007

Two of the Lords Commissioners of Her Majesty’s Treasury

Steve Lamey
Dave Hartnett

25th July 2007

Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Child Benefit (General) Regulations 2006 (S.I. 2006/223).

Regulation 3 updates the definition of “approved training”.

Regulation 4 extends the definition of qualifying young person, thereby expanding the group of persons in respect of whom child benefit can be paid. The definition is extended to include three further groups of persons. The first is those who have undertaken relevant education and have been accepted to undertake further such education. The second is those who have undertaken relevant education or training and have been accepted or are enrolled to undertake further such training. The third is those who commenced relevant education or training after they became 19 provided they had been accepted to undertake or were enrolled for that education or training before they became that age.

Regulations 5 and 6 amend respectively regulations 14 and 15 to allow a person to give notice by telephone in relation to priority between persons entitled to child benefit.

Regulation 7 substitutes “school or college” for “recognised educational establishment” in regulation 21 in connection with the circumstances in which a child or qualifying young person is treated as being in Great Britain. Regulation 9 makes the same amendment for the equivalent Northern Ireland provision in regulation 25.

Regulation 8 limits the provision in regulation 23 that a person is treated as not being in Great Britain where he does not have a right to reside in the United Kingdom to those persons who make a claim for child benefit on or after 1st May 2004. Regulation 10 makes the same amendment for the equivalent Northern Ireland provision in regulation 27.

Regulation 11 amends erroneous statutory references in regulations 30, 31 and 32.

Regulation 12 extends the provision made in regulation 34 for treating persons as residing together to include parents of a qualifying young person.

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

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£3.00

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Stationery Office and Queen's Printer of Acts of Parliament.

E1157 8/2007 171157T 19585