

1970 No. 24

SOCIAL SECURITY

The Family Allowances (Qualifications) Amendment
Regulations 1969

Made - - - 7th January 1970

Laid before Parliament 19th January 1970

Coming into Operation 6th April 1970

The Secretary of State for Social Services, in conjunction with the Treasury, in exercise of his powers under sections 13 and 20 of the Family Allowances Act 1965(a), and of all other powers enabling him in that behalf, hereby makes the following regulations :—

Citation, interpretation and commencement

1. These regulations, which may be cited as the Family Allowances (Qualifications) Amendment Regulations 1969, shall be read as one with the Family Allowances (Qualifications) Regulations 1969(b) (hereinafter referred to as “the principal regulations”) and shall come into operation on 6th April 1970.

Amendment of Part III of the principal regulations

2.—(1) Part III of the principal regulations (rules for determining whether presence in or absence from Great Britain is or is not to be treated as temporary) shall be amended in accordance with the following provisions of this regulation.

(2) In regulation 8(1) of the principal regulations, for the words “For the purposes of section 20(2) of the Act—”, there shall be substituted the words “Subject to the provisions of this Part of these regulations, for the purposes of section 20(2) of the Act—”.

(3) After regulation 10 of the principal regulations there shall be inserted the following regulation :—

“Persons receiving emoluments exempted from United Kingdom income tax

10A.—(1) Subject to paragraph (2) of this regulation, for the purposes of section 20(2) and (4) of the Act, the presence of a person and, unless he and his spouse are not living together and he is not wholly or mainly maintaining his spouse, of his spouse shall be treated as temporary during any period in respect of which he receives emoluments which are exempt from income tax under—

(a) section 73 of the Finance Act 1960(c) (exemptions from income tax etc. of visiting forces and staffs of allied headquarters) ;

(b) section 461 or section 462 of the Income Tax Act 1952(d), or section 24 of the Finance Act 1954(e) (exemptions from income tax etc. of Commonwealth Agents-General and their staffs, of certain foreign consular staffs and of other official agents of foreign countries) ;

(a) 1965 c. 53.

(c) 1960 c. 44.

(e) 1954. c. 44.

(b) S.I. 1969/212 (1969 I, p. 543).

(d) 1952 c. 10.

- (c) Article 34 or Article 37 of Schedule 1 to the Diplomatic Privileges Act 1964(a), or, as from the day appointed under section 16(3) of the Consular Relations Act 1968(b), Article 49 or Article 66 of Schedule 1 to that Act (exemptions from income tax etc. of members of diplomatic missions and their staffs etc. and of certain consular officers etc.) ;
- (d) section 6 of the Arbitration (International Investment Disputes) Act 1966(c) (status, immunities and privileges conferred by the convention on the settlement of investment disputes between States and nationals of other States) ;
- (e) an Order in Council or statutory notice made or given under, or continuing to have effect by virtue of, any of the following enactments—
- (i) the Bretton Woods Agreements Act 1945(d), section 3 (status, immunities and privileges of the International Monetary Fund, the International Bank for Reconstruction and Development and governors, executive directors etc., of the Fund and Bank) ;
 - (ii) the Income Tax Act 1952, section 347 (relief from double taxation) ;
 - (iii) the Diplomatic Immunities (Commonwealth Countries and Republic of Ireland) Act 1952(e), section 1(2) as amended by section 12 of the Consular Relations Act 1968 (immunities and privileges of certain persons whose duties substantially correspond with those of consular officers and their staffs) ;
 - (iv) the International Finance Corporation Act 1955(f), section 3 (status, immunities and privileges of the International Finance Corporation, its governors, directors etc.) ;
 - (v) the International Development Association Act 1960(g), section 3 (status, immunities and privileges of the Association, its governors, directors etc.) ;
 - (vi) the Diplomatic Immunities (Conferences with Commonwealth Countries and Republic of Ireland) Act 1961(h), section 1 (diplomatic immunities of Commonwealth representatives attending conferences) ;
 - (vii) the Diplomatic Privileges Act 1964, section 2(6) (certain privileges and immunities admitted by, or certain additional privileges and immunities granted by, the receiving state) ;
 - (viii) the International Organisations Act 1968(i), sections 1 to 6 and 12(5) (privileges and immunities of certain international organisations and their officers etc.).
- (2) Paragraph (1) of this regulation shall not apply—
- (a) so as to disentitle a person to an allowance in respect of a child of a family, being an allowance which began to accrue before 6th April 1970 ; or
 - (b) so as to disentitle a person to an allowance in respect of a child of a family if, on the date on which, but for the provisions of paragraph

(a) 1964 c. 81.
 (c) 1966 c. 41.
 (e) 1952 c. 18.
 (g) 1960 c. 35.
 (i) 1968 c. 48.

(b) 1968 c. 18.
 (d) 9 & 10 Geo. c. 19.
 (f) 4 & 5 Eliz. 2c. 5.
 (h) 1961 c. 11.

- (1) of this regulation, an allowance would first become payable in respect of that child, there is included in that family another child in respect of whom an allowance is payable ; or
- (c) so as to disentitle a person to an allowance in respect of any period falling within an income tax year if, in relation to the immediately preceding income tax year, that person proves that the amount of his emoluments exempted from United Kingdom income tax under any of the provisions referred to in paragraph (1) of this regulation was less than his total income as defined in section 524 of the Income Tax Act 1952.

(3) For the purposes of this regulation any reference to the emoluments or income of a person shall include the emoluments or income of that person's spouse, unless that person is neither living with nor wholly or mainly maintaining his spouse ; and "income tax year" means the 12 months beginning with 6th April in any year."

Signed by authority of the Secretary of State for Social Services.

David Ennals,
Minister of State,
Department of Health and Social Security.

24th December 1969.

Joseph Harper,
Walter Harrison,
Two of the Lords Commissioners of
Her Majesty's Treasury.

7th January 1970.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

Under the Family Allowances Act 1965 it is a condition of eligibility for family allowances that the claimant or, if they are living together, the spouse of the claimant is in Great Britain ; temporary presence in Great Britain is disregarded. These Regulations, which amend the Family Allowances (Qualifications) Regulations 1969, provide, subject to certain exceptions, that where, under certain specified provisions, the emoluments of members of visiting forces, staffs of allied headquarters, diplomatic and consular personnel and other foreign government officials and persons connected with certain international organisations are exempted from income tax, their presence and, with a limited exception, the presence of their spouses in Great Britain is to be treated as temporary.

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