## **EXPLANATORY NOTE**

(This note is not part of the Regulations)

The regulations contained in this instrument are consequential upon amendments made to the Social Security Contributions and Benefits Act 1992 (c. 4). This instrument is made before the end of the period of 6 months beginning with the coming into force of sections 54 to 56 of the Welfare Reform and Pensions Act 1999 (c. 30) on 9th April 2001. The Regulations are therefore exempt, by virtue of section 173(5)(b) of the Social Security Administration Act 1992 (c. 5), from reference to the Social Security Advisory Committee and have not been so referred.

These Regulations make consequential amendments due to the introduction of bereavement payment, bereavement allowance and widowed parent's allowance by sections 54 to 56 of the Welfare Reform and Pensions Act 1999 which inserted sections 39A (widowed parent's allowance) and 39B (bereavement allowance) into the Social Security Contributions and Benefits Act 1992 and substituted section 36 of that Act to provide for a bereavement payment.

These Regulations do not impose any costs on business.