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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make general provisions relating to child benefit, including provisions concerning residence, and consolidate the provisions contained in the Child Benefit (General) Regulations 2003 (S.I. 2003/493) with amendments reflecting the extension of child benefit authorised by the Child Benefit Act 2005 (c. 6).

Part 1 contains regulation 1. This provides for citation, commencement and interpretation.

Part 2 (regulations 2 to 8) contains provisions specifying the age which a person must not have attained, and the conditions which must be satisfied, in order to be a qualifying young person.

Part 3 (regulations 9 to 11) contains provisions determining who is the person responsible for a child or qualifying young person for the purposes of entitlement to child benefit.

Part 4 (regulations 12 to 19) contains provisions relating to exclusions from entitlement to child benefit and priority between persons entitled to child benefit.

Part 5 contains regulation 20. This deals with entitlement to child benefit after the death of a child.

Part 6 (regulations 21 to 33) prescribe circumstances in which a person is to be treated as being, or as not being, in Great Britain or in Northern Ireland.

Part 7 (regulations 34 to 39) contains general and supplementary provisions. Regulation 34 prescribes circumstances in which persons are treated as residing together. Regulation 35 provides when a polygamous marriage is treated as having the same consequences as a monogamous marriage. Regulation 36 makes provisions relating to the right of voluntary organisations to child benefit. Regulation 37 disapplies section 13(1A) of Social Security Administration Act 1992 (c. 5) and section 11(1A) of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (requirement to state national insurance number) where a child is treated as living with a voluntary organisation. Regulation 38 provides an exception to section 13(2) of the Social Security Administration Act 1992 and section 11(2) of the Social Security Administration (Northern Ireland) Act 1992 (person not entitled to child benefit for any week if benefit has already been paid to another person). Regulation 39 makes provision for use of electronic communications.

Part 8 contains regulation 40. This revokes provisions re-enacted by these Regulations.

A regulatory impact assessment has not been prepared for this instrument as it has no impact on businesses, charities or voluntary bodies. However, a full Regulatory Impact Assessment was produced for the draft indicative regulations that set out the Government's intended extensions to the scope of child benefit entitlement and which were published by HM Treasury on 10 January 2005. A copy of that Regulatory Impact Assessment has been placed in the Library of each House and is available on the website of HM Treasury at: [www.hm-treasury.gov.uk/consultations\\_and\\_legislation/child\\_benefit/child\\_benefit.cfm](http://www.hm-treasury.gov.uk/consultations_and_legislation/child_benefit/child_benefit.cfm).

**Changes to legislation:**

There are currently no known outstanding effects for the The Child Benefit (General) Regulations 2006.