
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Child Benefit and Guardian's Allowance (Administration) Regulations 2003 ("the Administration Regulations"), the Child Benefit and Guardian's Allowance (Decisions and Appeals) Regulations 2003 ("the Appeals Regulations"), the Child Benefit (General) Regulations 2006 ("the General Regulations") and the Guardian's Allowance (General) Regulations 2003 ("the Guardian's Allowance Regulations").

Regulation 3 amends the Administration Regulations. Regulation 3(2) provides that the definition of an appropriate office to claim child benefit or guardian's allowance will now be Waterview Park, Washington, Tyne and Wear or any other office specified in writing by the Commissioners for Her Majesty's Revenue and Customs ("HMRC"). Regulations 4, 5(2) and 6 make similar amendments to regulation 2(1) of the Appeals Regulations, regulation 1(3) of the General Regulations and regulation 10(3) of the Guardian's Allowance Regulations respectively.

Regulation 3(3) amends regulation 5(1) of the Administration Regulations, to allow claims for child benefit or guardian's allowance to be made either in writing or in such other manner as the Commissioners for HMRC decide. Regulation 3(4) amends regulation 19(1) of the Administration Regulations, to extend the category of persons who may elect to have child benefit paid weekly. Regulation 3(5) amends regulation 26(1) to (5) of the Administration Regulations, to provide that a person's right to a payment of child benefit or guardian's allowance is extinguished if payment has not been obtained within 12 of months of the issue of the cheque or other instrument of payment to that person by the Commissioners for HMRC.

Regulation 5 makes further amendments to the General Regulations. Regulation 5(3) amends the definition of "approved training" in regulation 1(3) of the General Regulations, in order to take into account a new training provision in Northern Ireland which came into effect in September 2009. Regulations 5(4) and (5) amend regulation 4(2) of the General Regulations, to provide that in the case of a child who was born on 31 August and who has left relevant education or training, entitlement to child benefit in respect of that child will cease on 1 September immediately following that child's 16th birthday. Regulation 5(6) amends regulation 5(2)(f) of the General Regulations, to provide that a request for an extension of child benefit in respect of a child can be made either in writing or by such other means as the Commissioners for HMRC may accept.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.