
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Child Benefit (General) Regulations 2006 (S.I. 2006/223) (“the principal Regulations”) which prescribe, amongst other matters, the conditions which must be satisfied in order for a person to be a qualifying young person for the purposes of eligibility to child benefit.

Regulations 3 to 7 of the principal Regulations prescribe the conditions which are to be satisfied for a person to be a qualifying young person. Regulation 7 applies where a person has not reached the age of 20 and leaves a course of full time non advanced education or approved training. The young person will continue to be a qualifying young person from the date that that person ceases receiving that education or training up to the next “terminal date” (such term being defined in paragraph 1.2 of Case 1). As a consequence of the cancellation of external examinations for this academic year (ending 31st August 2021) some young people will cease to qualify for child benefit from an earlier date than if those examinations had not been cancelled. These Regulations amend regulation 7 of the principal Regulations by inserting a new Case 3 which applies for the period 1st June to 31st August 2021. Case 3 ensures that the cancellation of any external examinations for which a person was entered as a candidate, or would have been entered as a candidate had external examinations not been cancelled before that person was entered, will not affect the date at which a person ceases to be a qualifying young person.

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

F1 Regulations revoked (9.6.2022) by The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/555), regs. 1, 8

Changes to legislation:

There are currently no known outstanding effects for the The Child Benefit (General) (Coronavirus) (Amendment) Regulations 2021 (revoked).