### STATUTORY INSTRUMENTS

## 2023 No. 533

# SOCIAL SECURITY

# The Child Benefit (General) (Amendment) Regulations 2023

Made - - - - 11th May 2023

Laid before Parliament 12th May 2023

Coming into force - - 15th May 2023

The Treasury make the following Regulations in exercise of the powers conferred by sections 146(3) and 175(1) and (3) of the Social Security Contributions and Benefits Act 1992(a) and sections 142(3) and 171(1) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b), now exercisable by them(c).

### Citation and commencement

**1.** These Regulations may be cited as the Child Benefit (General) (Amendment) Regulations 2023 and come into force on 15th May 2023.

## Amendment of the Child Benefit (General) Regulations 2006

- **2.**—(1) The Child Benefit (General) Regulations 2006(**d**) are amended as follows.
- (2) In regulation 23(6) (circumstances in which person treated as not being in Great Britain), in sub-paragraph (s), for "January 2022." substitute—

"January 2022;

<sup>(</sup>a) 1992 c. 4. Section 146(3) was substituted by section 56(1) of the Tax Credits Act 2002 (c. 21) ("the 2002 Act") and subsequently amended by paragraph 13(3)(a) and (b) of Part 1 of Schedule 1 to the Child Benefit Act 2005 (c. 6). Section 175(1) was amended by paragraph 29(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2). Section 147(1) defines "prescribed" as meaning "prescribed by regulations".

<sup>(</sup>b) 1992 c. 7. Section 142(3) was substituted by section 56(2) of the 2002 Act and subsequently amended by paragraph 39(3)(a) and (b) of Part 2 of Schedule 1 to the Child Benefit Act 2005. Section 143(1) defines "prescribed" as meaning "prescribed by regulations". Section 171(1) was amended by paragraph 5 of Schedule 4 to the 2002 Act.

<sup>(</sup>c) The functions of the Secretary of State under section 146(3) of the Social Security Contributions and Benefits Act 1992 were transferred to the Treasury by section 49(1)(b) of the 2002 Act. The functions of the Department for Social Development in Northern Ireland (which was renamed as the Department for Communities by section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5)) under section 142(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, were transferred to the Treasury by section 49(2)(b) of the 2002 Act.

<sup>(</sup>d) S.I. 2006/223, amended by S.I. 2014/1511, 2018/788, 2020/1309, 2021/1039 and 2022/346; there are other amending instruments but none is relevant.

- (t) left Sudan in connection with the violence which rapidly escalated on 15th April 2023 in Khartoum and across Sudan, providing that person was residing in Sudan immediately before 15th April 2023.".
- (3) In regulation 27(5) (circumstances in which person treated as not being in Northern Ireland), in sub-paragraph (s), for "January 2022." substitute—

"January 2022;

(t) left Sudan in connection with the violence which rapidly escalated on 15th April 2023 in Khartoum and across Sudan, providing that person was residing in Sudan immediately before 15th April 2023.".

Stuart Anderson
Andrew Stephenson
Two of the Lords Commissioners of His Majesty's Treasury

11th May 2023

## **EXPLANATORY NOTE**

(This note is not part of the Regulations)

These Regulations amend child benefit legislation by inserting an exception to the 3-month residence requirement for the purposes of entitlement to child benefit.

Regulation 1 provides for citation and commencement.

Regulation 2 amends regulations 23 and 27 of the Child Benefit (General) Regulations 2006 (S.I. 2006/223) ("the principal Regulations"). Regulation 23 of the principal Regulations sets out the circumstances in which a person is treated as not being in Great Britain for the purposes of entitlement to child benefit. In particular, paragraph (5) sets out a 3-month residence requirement, with paragraph (6) providing for exceptions to this requirement. Regulation 2(2) of these Regulations amends paragraph (6) of regulation 23 of the principal Regulations to include an exception to that requirement for any person who left Sudan in connection with the violence which rapidly escalated on 15th April 2023 in Khartoum and across Sudan, providing that person was residing in Sudan immediately before 15th April 2023. Regulation 27 of the principal Regulations makes identical provision in respect of Northern Ireland. Paragraph (4) sets out the 3-month residence requirement, with paragraph (5) providing for exceptions to this requirement. Regulation 2(3) of these Regulations amends paragraph (5) of regulation 27 of the principal Regulations to include an identical exception in relation to Northern Ireland.

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

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ISBN 978-0-34-824797-

£4.90