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STATUTORY INSTRUMENTS

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**2016 No. 681**

**SOCIAL SECURITY**

**The Child Benefit and Guardian's Allowance  
(Administration) (Amendment) Regulations 2016**

<i>Made</i>	- - - -	<i>28th June 2016</i>
<i>Laid before Parliament</i>		<i>30th June 2016</i>
<i>Coming into force</i>	- -	<i>21st July 2016</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 5(1)(i) and (2)(a) and 189(4) of the Social Security Administration Act 1992(1) and sections 5(1)(j) and (2)(a) and 165(4) of the Social Security Administration (Northern Ireland) Act 1992(2) and now exercisable by them(3), make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Child Benefit and Guardian's Allowance (Administration) (Amendment) Regulations 2016 and come into force on 21st July 2016.

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- (1) 1992 c. 5; for the relevance of section 5(2)(a) to guardian's allowance see paragraph (a) of the definition of "benefit" in section 122(1) of the Social Security Contributions and Benefits Act 1992 (c. 4) and the presence of section 77 (Guardian's allowance) within Part 3 of that Act.
- (2) 1992 c. 8; for the relevance of section 5(2)(a) to guardian's allowance see paragraph (a) of the definition of "benefit" in section 121(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) and the presence of section 77 (Guardian's allowance) within Part 3 of that Act.
- (3) Section 189(1) of the Social Security Administration Act 1992 (c. 5) ("the Administration Act") provides, subject to some immaterial exceptions, that regulations under that Act shall be made by the Secretary of State. Sections 165(1) and 167(1) (see the definition of 'the Department' in the latter) of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) ("the Administration (NI) Act") provides, subject to some immaterial exceptions, that regulations under that Act shall be made by the Department of Health and Social Services for Northern Ireland ("the DHSSNI"). The functions of the DHSSNI in respect of the Administration (NI) Act were transferred to the Department for Social Development in Northern Ireland ("the DSDNI") by article 8(b) of, and Part II of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. (NI) 1999 No 481). The functions of the Secretary of State under the Administration Act and the functions of the DSDNI under the Administration (NI) Act were, with some immaterial exceptions, transferred to the Commissioners of Inland Revenue by sections 50(1) and (2)(b) and (d) and 67 (see the definitions of 'the Board' and 'the Northern Ireland Department' in the latter section) of the Tax Credits Act 2002 (c. 21). These functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that, in so far as is appropriate in consequence of section 5, a reference, howsoever expressed, to the Commissioners of Inland Revenue is to be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

### **Amendment of principal Regulations**

2.—(1) Regulation 16 of the Child Benefit and Guardian’s Allowance (Administration) Regulations 2003<sup>(4)</sup> is amended as follows.

(2) In paragraph (2)—

(a) omit “to a person”; and

(b) for “has been” substitute “the person entitled to the benefit or allowance has”.

(3) Omit paragraph (4).

*Ruth Owen*

*Jim Harra*

Two of the Commissioners for Her Majesty’s  
Revenue and Customs

28th June 2016

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(4) [S.I. 2003/492](#), amended by [S.I. 2010/2459](#); there are other amending instruments but none is relevant.

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## EXPLANATORY NOTE

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

These Regulations amend the Child Benefit and Guardian's Allowance (Administration) Regulations 2003 (S.I. 2003/492) ("the 2003 Regulations") to broaden the categories of bank and other accounts into which payment of child benefit and guardian's allowance may be made.

The effect is that payment may be made to any bank or other account that has been notified to the Commissioners for Her Majesty's Revenue and Customs, by the person entitled to the benefit or allowance, for the purpose of payment of relevant benefits. This principle replaces the more detailed requirements in regulation 16(4) of the 2003 Regulations (which are removed by these Regulations) requiring the account to be in the name of the person entitled to the benefit or allowance or in the name of the entitled person's partner or a person acting on behalf of the entitled person (or in the joint names of the entitled person and one of those other categories of person).

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