STATUTORY INSTRUMENTS

2025 No. 207

SOCIAL SECURITY

The Child Benefit and Guardian's Allowance (Miscellaneous Amendments) Regulations 2025

Made - - - -	*24th February 2025*
Laid before Parliament	*25th February 2025*
Coming into force - -	*7th April 2025*

The Commissioners for His Majesty's Revenue and Customs make regulations 1, 2 and 4(1) and (3) of these Regulations in exercise of the powers conferred by sections 5(1)(a) and (b), 13(1C) and 189(4) and (5) of the Social Security Administration Act 1992(**a**) and sections 5(1)(a) and (b), 11(1C) and 165(4) and (5) of the Social Security Administration (Northern Ireland) Act 1992(**b**), now exercisable by them(**c**).

The Treasury make regulations 1, 3 and 4(1) and (2) of these Regulations in exercise of the powers conferred by sections 77(8)(a), 142(2) and 175(1A), (3) and (4) of the Social Security Contributions and Benefits Act 1992(**d**) and sections 77(8)(a), 138(2) and 171(1), (3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**e**), now exercisable by them(**f**).

Citation and commencement

1. These Regulations may be cited as the Child Benefit and Guardian's Allowance (Miscellaneous Amendments) Regulations 2025 and come into force on 7th April 2025.

(**a**) 1992 c. 5. Section 13(1C) was inserted by section 69 of the Welfare Reform and Pensions Act 1999 (c. 30) ("WRPA 1999") and was amended by paragraph 20(2) of Schedule 1 to the Child Benefit Act 2005 (c. 6) ("CBA 2005"). Section 189(4) was amended by S.I. 2013/252.

(**b**) 1992 c. 8. Section 11(1C) was added by S.I. 1999/3147 (N.I. 11) and amended by paragraph 46 of Schedule 1 to the Child Benefit Act 2005 (c. 6).

(**c**) The powers of the Secretary of State under the Social Security Administration Act 1992 and the Northern Ireland Department under the Social Security Administration (Northern Ireland) Act 1992, so far as relating to child benefit and guardian's allowance, were transferred to the Commissioners of Inland Revenue by sections 50(1) and (2) of the Tax Credits Act 2002 ("TCA 2002"). By section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11) the powers and functions of the Commissioners of Inland Revenue were transferred to the Commissioners for His Majesty's Revenue and Customs.

(**d**) 1992 c. 4. Section 77(8)(a) was amended by paragraph 4(8) of Schedule 1 to the CBA 2005 and paragraph 34(b) of Schedule 24 to the Civil Partnership Act 2004 (c. 33) ("CPA 2004"). Section 142(2) was substituted by section 1(2) of the CBA 2005.

(**e**) 1992 c. 7. Section 77(8)(a) was amended by paragraph 30(8) of Schedule 1 to the CBA 2005 and paragraph 88(b) of Schedule 24 to the CPA 2004. Section 138(2) was substituted by section 2(2) of the CBA 2005.

(**f**) The powers under section 77(8)(a) of the Social Security Contributions and Benefits Act 1992 ("SSCBA") and section 77(8)(a) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ("SSCB(NI)A") were transferred to the Treasury by sections 49(1) and (2) of the TCA 2002. The powers under section 142(2) of the SSCBA were transferred to the Treasury by section 1(2) of the CBA 2005 and the powers under section 138(2) of the SSCB(NI)A were transferred to the Treasury by section 2(2) of the CBA 2005.

Amendment of the Child Benefit and Guardian's Allowance (Administration) Regulations 2003

2.—(1) In regulation 6 of the Child Benefit and Guardian's Allowance (Administration) Regulations 2003(**a**) omit paragraphs (2)(d) and (e), (3) and (4).

(2) Paragraph (1) does not apply to any person who, before the coming into force of these Regulations, has been recorded as a refugee by the Secretary of State or has been granted section 67 leave.

(3) In this regulation "section 67 leave" means leave to remain in the United Kingdom granted by the Secretary of State to a person who has been relocated to the United Kingdom pursuant to arrangements made by the Secretary of State under section 67 of the Immigration Act 2016(**b**).

Amendment of the Guardian's Allowance (General) Regulations 2003

3.—(1) The Guardian's Allowance (General) Regulations 2003(**c**) are amended as follows.

(2) In regulation 3 (modification to section 77(2) of the Act) for "regulations 4 to 6 apply" substitute "regulation 4 applies".

(3) Omit regulations 5 (illegitimate children) and 6 (children of divorced parents).

(4) In regulation 9 (residence condition) omit paragraph (4).

(5) Paragraphs (1) to (4) do not apply to a person ("P") where—

(a) before the coming into force of these Regulations, P has made a claim for guardian's allowance in respect of a child, and

(b) following that claim, guardian's allowance is awarded.

(6) Paragraph (5) applies in the event that, after these Regulations come into force, P makes a new claim for guardian's allowance in respect of the same child.

Amendment of the Child Benefit (General) Regulations 2006

4.—(1) The Child Benefit (General) Regulations 2006(**d**) are amended as follows.

(2) In regulation 1(3) (citation, commencement and interpretation), in the definition of "approved training", in sub-paragraph (d), for ""Peace IV Children and Young People 2.1"" substitute ""PEACEPLUS Youth Programme 3.2"".

(3) For regulation 37 (no requirement to state national insurance number) substitute—

> **"37.** Section 13(1A) of the Social Security Administration Act 1992(**e**) and section 11(1A) of the Social Security Administration (Northern Ireland) Act 1992(**f**) (necessity of application for child benefit: requirement to state national insurance number) do not apply—
>
> (a) for the purposes of section 147(6) of SSCBA(**g**) and section 143(6) of SSCB(NI)A(**h**), to a claim for child benefit in respect of a child or qualifying young person who is regarded as living with a voluntary organisation by virtue of regulation 36;

(**a**) S.I. 2003/492. The relevant amending instruments are S.I. 2003/2107, 2004/761 and 2018/788.
(**b**) 2016 c. 19.
(**c**) S.I. 2003/495 was relevantly amended by S.I. 2005/2919, 2006/204 and 2019/1458.
(**d**) S.I. 2006/223. Relevant amending instruments are S.I. 2007/2150, 2009/3268, 2012/818, 2014/1231, 2015/1512, 2017/607 and 2021/810, there are other amending instruments but none are relevant.
(**e**) Section 13(1A) was added by section 69 of the WRPA 1999.
(**f**) Section 11(1A) was added by S.I. 1999/3147 (N.I. 11).
(**g**) "SSCBA" is defined in regulation 1(2) of S.I. 2006/223 and means the Social Security Contributions and Benefits Act 1992.
(**h**) "SSCB(NI)A" is defined in section 1(2) of S.I. 2006/223 and means the Social Security Contributions and Benefits (Northern Ireland) Act 1992.

(b) to a claim for child benefit where the person making the claim—

(i) has not attained the age of 16 at the time of making the claim, and

(ii) is the biological parent of the child who is the subject of that claim.".

Jim Harra
Myrtle Lloyd
21st February 2025 Two of the Commissioners for His Majesty's Revenue and Customs

Vicky Foxcroft
Jeff Smith
24th February 2025 Two of the Lords Commissioners of His Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend a number of statutory instruments in relation to child benefit and guardian's allowance which are administered by His Majesty's Revenue and Customs.

Regulation 2 amends regulation 6 of the Child Benefit and Guardian's Allowance (Administration) Regulations 2003 (S.I. 2003/492) to change the date on which a refugee is treated as having made a claim for child benefit or guardian's allowance, and provides transitional protection to those who, before these Regulations come into force, have been recorded as a refugee by the Secretary of State or granted leave pursuant to arrangements under section 67 of the Immigration Act 2016 (c. 19).

Regulation 3 omits regulations 5 and 6 from, and as a consequence amends regulations 4 and 9 of, the Guardian's Allowance (General) Regulations 2003 (S.I. 2003/495) to remove the modifications to sections 77(2) and (3) of the Social Security Contributions and Benefits Act 1992 in respect of illegitimate children and children of divorced parents and provides transitional protection to existing awards and claims.

Regulation 4 amends the definition of "approved training" under regulation 1(3) of the Child Benefit (General) Regulations 2006 (S.I. 2006/223), to replace the Northern Irish Peace IV Children and Young People 2.1 with the PEACEPLUS Youth Programme 3.2 and amends regulation 37 to exclude parents under the age of 16 years from the need to provide a national insurance number to make a claim for child benefit.

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

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