Draft Regulations laid before Parliament, under section 176(1)(a) of the Social Security Contributions and Benefits Act 1992, and section 172(11A) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2006 No.

SOCIAL SECURITY

The Child Benefit (Rates) Regulations 2006

Made - - - - **

Coming into force in accordance with regulation 1

A draft of this instrument was laid before, and approved by a resolution of, each House of Parliament in accordance with section 176(1)(a) of the Social Security Contributions and Benefits Act 1992(**1**) and section 172(11A) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**2**).

Accordingly, the Treasury make the following Regulations, in exercise of the powers conferred by sections 145, 147(1) and 175(4) of the Social Security Contributions and Benefits Act 1992(**3**), and section 141, 171(1) and (4) and 173(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, in each case, now vested in them(**4**).

(**1**) 1992 c. 4. There are amendments to section 176(1), but none is relevant for present purposes.

(**2**) 1992 c. 7. Subsection (11A) was inserted by paragraph .29(5) of Sch.3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (SI 1999/671) and amended by paragraph 6 of Schedule 4 to the Tax Credits Act 2002 (c. 21: "the 2002 Act").

(**3**) Section 175(4) was amended by paragraph 29(4) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2). The functions of the Secretary of State under section 145 of the Social Security Contributions and Benefits Act 1992 ("the 1992 GB Act") were transferred to the Treasury by section 49(1)(b) of the 2002 Act. Section 145(5) of the 1992 GB Act was repealed by Schedule 6 to the 2002 Act. Section 145(2) was amended by paragraph 11 of Schedule 1 to the Child Benefit Act 2005 (c. 6: "the 2005 Act"). Section 147(1) of the 1992 GB Act is cited because of the meaning it ascribes to "prescribe".

(**4**) The functions of the Department of Health and Social Services for Northern Ireland were transferred to the Department for Social Development in Northern Ireland by Article 8(b) of, and Part 2 of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481). The functions of the latter Department under section 141 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ("the 1992 NI Act") were transferred to the Treasury by section 49(2)(b) of the 2002 Act. Section 141(5) of the 1992 NI Act was repealed by Schedule 6 to the 2002 Act. Section 141(2) of the 1992 NI Act was amended by paragraph 37 of Schedule 1 to the 2005 Act. Section 171(1) was amended by paragraph 5 of Schedule 4 to the 2005 Act. Section 173(1) of 1992 NI Act is cited because of the definition ascribed to "prescribe".

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Child Benefit (Rates) Regulations 2006 and shall come into force on 10th April 2006 immediately after the Child Benefit (General) Regulations 2006(**5**).

(2) In these Regulations—

"SSCBA" means the Social Security Contributions and Benefits Act 1992;

"SSCB(NI)A" means the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

"qualifying young person" means a person—

(a) in Great Britain, who is such a person for the purposes of Part 9 of SSCBA; and

(b) in Northern Ireland, who is such a person for the purposes of Part 9 of SSCB(NI)A.

(3) References in these Regulations to any condition being satisfied or any facts existing shall be construed as references to the condition being satisfied or the facts existing at the beginning of that week.

Rate of child benefit

2.—(1) The weekly rate of child benefit payable in respect of a child or qualifying young person shall be—

(a) subject to paragraphs (2) to (5), in a case where in any week a child or qualifying young person is the only person or, if not the only person, the elder or eldest person in respect of whom child benefit is payable to a person, £17.45 ("the enhanced rate")

(b) in any other case, £11.70.

(2) If, in any week—

(a) a person is—

(i) living with his spouse or civil partner,

(ii) living with another person as his spouse or civil partner, or

(iii) a member of a polygamous marriage and is residing with other members of that marriage;

(b) child benefit would, but for this paragraph, be payable to that person in respect of a child or qualifying young person at the enhanced rate; and

(c) child benefit would, but for this paragraph, be payable at that rate to one of the other persons listed in paragraphs (i) to (iii) of sub-paragraph (a) in respect of another child or qualifying person,

the enhanced rate shall be payable in that week in respect of only the elder or eldest of the children and qualifying young persons referred to in sub-paragraphs (b) and (c).

(3) For the purposes of paragraph (2)(a) a person is a member of a polygamous marriage if—

(a) during the subsistence of the marriage any party to it is married to more than one person; and

(b) the ceremony of marriage took place under the law of a country which permits polygamy.

(4) Child benefit shall not be payable at the enhanced rate if the person to whom child benefit is payable is—

(a) a voluntary organisation; or

(**5**) S.I. 2006/223.

(b) a person residing (otherwise than as mentioned in paragraph (2)(a)) with a parent of the child or qualifying young person in respect of whom it is payable.

(5) If an allowance, or an increase of a benefit, pension or allowance, which is a specified benefit, is paid in respect of a week—

(a) to a person, and

(b) in respect of the only, elder or eldest child or qualifying young person in respect of whom that person is entitled to child benefit,

child benefit shall be payable at the enhanced rate for that week.

(6) The following are specified benefits—

(a) any benefit under SSCBA receipt of which entitles the recipient to an increase specified in column 2 of the Table in Part 4 of Schedule 4 to that Act (increases for dependants)(**6**);

(b) any benefit under SSCB(NI)A receipt of which entitles the recipient to an increase specified in column 2 of the Table in Part IV of Schedule 4 to that Act (increases for dependants in Northern Ireland);

(c) an allowance for a child or a qualifying young person granted in respect of the death of a person due to service or war injury—

(i) under the Armed Forces and Reserve Forces (Compensation Scheme) Order 2005(**7**);

(ii) under the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 1983(**8**);

(iii) under the Pensions (Polish Forces) Scheme 1964(**9**);

(iv) under the War Pensions (Mercantile Marine) Scheme 1964(**10**);

(v) under the Warrant of 21st December 1964 concerning pensions and grants in respect of disablement or death due to service in the Home Guard(**11**);

(vi) under the Order of 22nd December 1964 concerning pensions and grants in respect of disablement or death due to service in the Home Guard after 27th April 1952(**12**);

(vii) under the Order by Her Majesty dated 4th January 1971 in respect of service in the Ulster Defence Regiment(**13**); or

(viii) which the Commissioners for Her Majesty's Revenue and Customs accept as being analogous to an allowance for a child granted in respect of the death of a person due to service or war injury under any of the preceding provisions of this sub-paragraph.

Saving

3.—(1) Despite the revocation, by regulation 4 of these Regulations, of—

(**6**) Substituted by article 3 of, and Schedule 1 to, S.I. 2005/522.
(**7**) S.I. 2005/439.
(**8**) S.I. 1983/883. The Order has been amended by S.I. 1983/1116 and 1521, 1984/1154, 1687, 1985/1201, 1986/592, 1987/165, 1988/248 and 2248, 1989/156, 1990/250 and 1308, 1991/766, 1992/710 and 3208, 1993/598, 1994/772 and 1906, 1995/766, 1996/732, 1638 and 2882, 1997/286, 1998/262, 1999/294, 2000/252, 2001/409, 2002/792, 2003/434, 2004/708 and 2005/851 and 1471.
(**9**) S.I. 1964/2007, amended by S.I. 1972/1435 and 1974/1045. The Scheme was extended by S.I. 1967/293, 1972/95, 1981/1876, 1992/317, 1997/662 and 2002/671.
(**10**) S.I. 1964/2058, amended by S.I. 1972//1434, 1987/585, 1988/639, 1989/540, 1993/692, 1997/811, 2001/419 and 2005/3033.
(**11**) Cmnd. 2563.
(**12**) Cmnd. 2564.
(**13**) Cmnd. 4567.