Draft Regulations laid before Parliament under section 80 of the Social Security Act 1998 and Article 75(1A) of the Social Security (Northern Ireland) Order 1998, for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2004 No.

SOCIAL SECURITY

The Child Benefit and Guardian's Allowance (Decisions and Appeals) (Amendment) Regulations 2004

Made - - - - 2004

Coming into force in accordance with regulation 1(1)

A draft of this instrument was laid before Parliament in accordance with section 80(1) of the Social Security Act 1998(**1**) ("the 1998 Act") and Article 75(1A) of the Social Security (Northern Ireland) Order 1998(**2**) ("the 1998 Order") and approved by a resolution of each House of Parliament;

Accordingly, the Commissioners of Inland Revenue, in exercise of the powers conferred by section 12(2) and (7) of the 1998 Act and Article 13(2) and (7)(**3**) of the 1998 Order and now exercisable by them, make the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Child Benefit and Guardian's Allowance (Decisions and Appeals) (Amendment) Regulations 2004 and shall come into force on the day following that on which they are made.

(2) In these Regulations "the Decisions and Appeals Regulations" means The Child Benefit and Guardian's Allowance (Decisions and Appeals) Regulations 2003(**4**);

Amendment of the Decisions and Appeals Regulations

2.—(1) The Decisions and Appeals Regulations shall be amended in accordance with this regulation.

(2) In regulation 28(2)(c) (appeal to appeal tribunal) after the words "following an application for a revision" insert "under regulation 5".

(**1**) 1998 c. 14.
(**2**) S.I 1998/1506 (N.I.10).
(**3**) The functions of the Secretary of State in relation to Great Britain, and of the Department for Social Development in relaiton to Northern Ireland, were transferred to the Commissioners of Inland Revenue by section 50(2)(e) and (f) of the Tax Credits Act 2002 (c. 21).
(**4**) S.I. 2003/916.