

SCHEDULES

SCHEDULE 9

Section 140(2).

EXCLUSIONS FROM ENTITLEMENT TO CHILD BENEFIT

Children in detention, care, etc.

- 1 (1) Except where regulations otherwise provide, no person shall be entitled to child benefit in respect of a child for any week if in that week the child—
- (a) is undergoing imprisonment or detention in a young offenders centre;
 - (b) is authorised under—
 - (i) any provision of the Children and Young Persons Act (Northern Ireland) 1968; or
 - (ii) paragraph 7 of Schedule 13 to the Education and Libraries (Northern Ireland) Order 1986;to be detained in a training school, and is not absent from the school on licence;
 - (c) is liable to be detained by virtue of section 73 of that Act of 1968 and is not discharged on licence;
 - (d) is the subject of an order under that Act of 1968 committing him to custody in any place to which he may be committed on remand;
 - (e) is subject to a provision of a supervision order made under that Act of 1968 requiring him to reside in an institution;
 - (f) is—
 - (i) in the care of the Department; or
 - (ii) the subject of a parental rights order under section 104 of that Act of 1968,in such circumstances as may be prescribed.
- (2) In sub-paragraph (1) above the reference to a child in the care of the Department includes a reference to a child in the care of a Health and Social Services Board.

Employed trainees, etc.

- 2 (1) No person shall be entitled to child benefit by virtue of section 138(1)(c) above in respect of a child if the education in question is received by that child by virtue of his employment or of any office held by him.
- (2) Regulations may specify the circumstances in which a child is or is not to be treated as receiving education as mentioned in sub-paragraph (1) above.

Married children

- 3 Except where regulations otherwise provide, no person shall be entitled to child benefit in respect of a child who is married.

Status: This is the original version (as it was originally enacted).

Persons exempt from tax

- 4 Except where regulations otherwise provide, no person shall be entitled to child benefit in respect of a child if either that person or such other person as may be prescribed is exempt from tax under such provisions as may be prescribed.

Children entitled to severe disablement allowance

- 5 Except where regulations otherwise provide, no person shall be entitled to child benefit in respect of a child for any week in which the child is entitled to a severe disablement allowance.