## **EXPLANATORY NOTE**

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

These Regulations further amend the Child Benefit and Social Security (Fixing and Adjustment of Rates) Regulations 1976. They introduce a new rate of Child Benefit, £8.25, in respect of an only, elder or eldest child. They specify that, in certain circumstances, where two or more children in the same household can qualify, the higher rate is to be payable in respect of the eldest only, and it is not to be payable to voluntary organisations.