
STATUTORY INSTRUMENTS

2012 No. 1074

SOCIAL SECURITY

**The Child Benefit and Guardian's Allowance
(Administration) (Amendment) Regulations 2012**

<i>Made</i>	- - - -	<i>12th April 2012</i>
<i>Laid before Parliament</i>		<i>16th April 2012</i>
<i>Coming into force</i>	- -	<i>8th May 2012</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 71(8) of the Social Security Administration Act 1992⁽¹⁾ and section 69(8) of the Social Security Administration (Northern Ireland) Act 1992⁽²⁾ and now exercisable by them⁽³⁾, make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Child Benefit and Guardian's Allowance (Administration) (Amendment) Regulations 2012 and come into force on 8th May 2012.

The Child Benefit and Guardian's Allowance (Administration) Regulations 2003

2. The Child Benefit and Guardian's Allowance (Administration) Regulations 2003⁽⁴⁾ are amended as follows.

3. In Part 5 (overpayments and recovery), after regulation 42, insert—

“Recovery of overpayments from awards of child benefit and guardian's allowance

42A.—(1) Where any amount of child benefit or guardian's allowance is recoverable from a person under—

(1) 1992 c. 5; section 71(8) was amended by section 107(1) and (3) of the Welfare Reform Act 2012 (c. 5).
(2) 1992 c. 8; section 69(8) was amended by section 107(2) and (3) of the Welfare Reform Act 2012.
(3) The powers of the Secretary of State under section 71(8) of the Social Security Administration Act 1992, so far as relating to child benefit and guardian's allowance, were transferred to the Commissioners of Inland Revenue by section 50(1) and (2)(b) of the Tax Credits Act 2002 (c. 21). 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 Her Majesty's Revenue and Customs. The powers of the Secretary of State under section 69(8) of 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 section 50(1) and (2)(d) of the Tax Credits Act 2002.
(4) S.I. 2003/492, amended by S.I. 2010/2459; there are other amending instruments but none is relevant.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (a) section 71(1) of the Administration Act,
- (b) section 69(1) of the Administration (NI) Act, or
- (c) regulation 35(1) or 42(5),

that amount may be recovered by the adjudicating authority from any child benefit or guardian's allowance payable to that person.

(2) For the purposes of paragraph (1), child benefit or guardian's allowance payable includes any payment of arrears of child benefit or guardian's allowance other than a payment of arrears required to be made by regulation 21(1) of the Child Benefit and Guardian's Allowance (Decisions and Appeals) Regulations 2003⁽⁵⁾.”

Dave Hartnett
Stephen Banyard
Two of the Commissioners for Her Majesty's
Revenue and Customs

12th April 2012

(5) [S.I. 2003/916](#), regulation 21(1) was amended by [S.I. 2008/2683](#).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Child Benefit and Guardian's Allowance (Administration) Regulations 2003 ("the Administration Regulations") with effect from 8th May 2012.

Regulations 2 and 3 insert a new regulation 42A into the Administration Regulations so that any overpayment of child benefit or guardian's allowance which is recoverable under section 71(1) of the Social Security Administration Act 1992, section 69(1) of the Social Security Administration (Northern Ireland) Act 1992 or under regulation 35(1) or 42(5) of the Administration Regulations may be recovered from ongoing payments of child benefit and guardian's allowance payable to the person against whom recovery of the overpayment is due.

An impact assessment has not been produced for this instrument as it has a negligible impact on business, charities or voluntary bodies.