

Statutory Document No. 2015/0007

*Social Security Contributions and Benefits Act 1992*

## **CHILD BENEFIT (RATES) (AMENDMENT) REGULATIONS 2015**

*Approved by Tynwald:* 17 February 2015  
*Coming into Operation:* 6 April 2015

The Treasury makes the following Regulations under sections 145(1) and (2), 147(1) and 175(1) to (4) of the Social Security Contributions and Benefits Act 1992<sup>1</sup> as it has effect in the Island<sup>2</sup>.

### **1 Title**

These Regulations are the Child Benefit (Rates) (Amendment) Regulations 2015.

### **2 Commencement**

If approved by Tynwald, these Regulations come into operation on 6 April 2015<sup>3</sup>.

### **3 Interpretation**

- (1) In these Regulations “the 2013 Regulations” means the Child Benefit (Rates) Regulations 2013<sup>4</sup>.
- (2) In these Regulations a reference to a numbered regulation is to the regulation bearing that number in the 2013 Regulations.

### **4 Amendment of the 2013 Regulations**

The 2013 Regulations are amended as follows.

### **5 Regulation 4 amended**

- (1) Regulation 4 (interpretation: general) is amended as follows.

---

<sup>1</sup> 1992 c.4.

<sup>2</sup> See SD 505/94.

<sup>3</sup> Tynwald approval is required by section 176 of the Social Security Contributions and Benefits Act 1992 as it has effect in the Island.

<sup>4</sup> SD 0421/13.

- (2) In paragraph (1) in the definition of “**lower income threshold**” for “£60,000” substitute ~~£~~£50,000 ~~00~~.

## 6 Regulation 8 amended

- (1) Regulation 8 (enhanced rate) is amended as follows.
- (2) In paragraph (2) —
- (a) in sub-paragraph (b) for “£70,000” substitute ~~£~~£60,000 ~~00~~;
  - (b) in sub-paragraph (c) —
    - (i) for “£70,000” substitute ~~£~~£60,000 ~~00~~; and
    - (ii) for “£80,000” substitute ~~£~~£70,000 ~~00~~; and
  - (c) in sub-paragraph (d) —
    - (i) for “£80,000” substitute ~~£~~£70,000 ~~00~~; and
    - (ii) for “£90,000” substitute ~~£~~£80,000 ~~00~~.

## 7 Regulation 9 amended

- (1) Regulation 9 (transitional rate) is amended as follows.
- (2) In paragraph (2) —
- (a) in sub-paragraph (b) for “£70,000” substitute ~~£~~£60,000 ~~00~~;
  - (b) in sub-paragraph (c) —
    - (i) for “£70,000” substitute ~~£~~£60,000 ~~00~~; and
    - (ii) for “£80,000” substitute ~~£~~£70,000 ~~00~~; and
  - (c) in sub-paragraph (d) —
    - (i) for “£80,000” substitute ~~£~~£70,000 ~~00~~; and
    - (ii) for “£90,000” substitute ~~£~~£80,000 ~~00~~.

## 8 Regulation 10 amended

- (1) Regulation 10 (rate for any other child or qualifying young person) is amended as follows.
- (2) In paragraph (2) —
- (a) in sub-paragraph (b) for “£70,000” substitute ~~£~~£60,000 ~~00~~;
  - (b) in sub-paragraph (c) —
    - (i) for “£70,000” substitute ~~£~~£60,000 ~~00~~; and
    - (ii) for “£80,000” substitute ~~£~~£70,000 ~~00~~; and
  - (c) in sub-paragraph (d) —
    - (i) for “£80,000” substitute ~~£~~£70,000 ~~00~~; and
    - (ii) for “£90,000” substitute ~~£~~£80,000 ~~00~~.

**MADE 14<sup>TH</sup> JANUARY 2015**

**W E TEARE**  
*Minister for the Treasury*

*EXPLANATORY NOTE**(This note is not part of the Regulations)*

These Regulations amend the Child Benefit (Rates) Regulations 2013 (“the 2013 Regulations”).

Regulations 1 to 4 are introductory.

Regulation 5 amends the definition of “lower income threshold” appearing in regulation 4 of the 2013 Regulations. As a result the “lower income threshold” means £50,000 rather than £60,000.

Regulations 6 to 8 amend regulations 8, 9 and 10 of the 2013 Regulations, which prescribe the different rates of child benefit payable (enhanced rate, transitional rate and rate for any other child or qualifying young person). For all three rates of child benefit, the levels of reckonable income which determine how much benefit is payable to a person are reduced by £10,000.