

CBPG90000

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AUTHOR: BARBARA PRICE\6016106

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CBPG91250 – Definition: Priority rules 1 to 5

Priority 1 – Person already awarded benefit

Where more than one person would be entitled to Child Benefit for any week, only one claimant can be awarded for that week. Where two or more people claim for the same child or qualifying young person and more than one person is entitled, priority of entitlement will be determined in accordance with the Social Security Contributions & Benefits Act 1992, section 144(3) and schedule 10, and the Social Security Contributions & Benefits (NI) Act 1992, section 144(3) and schedule 10

Person already awarded benefit (no surrender held)

Where a person claims for a child or qualifying young person and award has already been made to another person for that child or qualifying young person for that week, the person with the existing award has priority up to and including the third week following the week in which the rival claim is made

ChB cannot be taken from the original customer (the person already receiving ChB) until 3 weeks after the week in which the new customers claim is received (unless surrender is held). The claim must be made in writing and signed by the customer

This rule continues to be relevant as long as the underlying conditions for responsibility continue to be met

Priority 2 – Person having the child living with them

Person having the child living with them

A person can be responsible for a child in 2 different ways, they can have a child living, or regarded as living with them or can be contributing to the cost of providing for the child at an amount equal to, or more than the rate of ChB for that child

After the 1 + 3 date where 2 rival customers have entitlement for the child, the person who has the child living with them has the priority over the person who is paying towards the cost of providing for the child

Note: A child is treated as living with a person until they have been away from each other for more than 56 days in any 16 week period

Priority 3 – Husband & wife

Husband and wife

Where a husband and wife are living together the wife has priority of entitlement. After the 1 + 3 date, where a married couple are living together, a wife has priority of entitlement over her husband. The separation must be permanent or the absence is discounted, in cases such as a long stay in hospital or prison sentence. If the customers are separated but remain in the same household and a court order for separation or divorce proceedings have started, they are treated as living separately.

Priority 4(1) – Parent/Non parent

Parent / non-parent

After the 1 + 3 date, where 2 people are claiming benefit and both people have entitlement. A person who is a parent of the child or qualifying young person has priority of entitlement over one who is not

Here, 'parent' of the child or qualifying young person means

the biological mother / father of the child;

a husband / wife / civil partner of the biological parents;

a husband / wife / civil partner of a biological parent even after divorce or annulment;

an adoptive parent;

any person in whose favour a residence order, made by a court under the Children Act 1989, is in force

Priority 4(2) – Parents living together

Parents living together

After the 1 + 3 date when an unmarried couple are living together and both are parents of the child, the mother has priority of entitlement over the father. If the customers are separated but remain in the same household and a court order for separation or divorce proceedings have started, they are treated as living separately.

Priority 5 – Other cases

Other cases

When rules 1 to 4(2) cannot establish priority of entitlement, it should be awarded to the person whom both customers have agreed should be entitled. If they fail to agree, Rival Claims Technical section on behalf of Her Majesty's Revenue & Customs will decide which of them is entitled. When this rule is applied and a decision made, there is no right of appeal

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