



House of Lords
House of Commons
Joint Committee on Statutory
Instruments

**Seventh Report of
Session 2022–23**

Drawing special attention to:

*Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022
(S.I. 2022/555)*

*Ordered by the House of Lords
to be printed 29 June 2022*

*Ordered by the House of Commons
to be printed 29 June 2022*

**HL 32
HC 4-vii**

Published on 1 July 2022
by authority of the House of Lords
and the House Commons

Joint Committee on Statutory Instruments

Current membership

House of Lords

[Lord Beith](#) (*Liberal Democrat*)

[Lord Chartres](#) (*Crossbench*)

[Baroness D'Souza](#) (*Crossbench*)

[Baroness Gale](#) (*Labour*)

[Lord Haskel](#) (*Labour*)

[Baroness Newlove](#) (*Conservative*)

[Lord Smith of Hindhead](#) (*Conservative*)

House of Commons

[Jessica Morden MP](#) (*Labour, Newport East*) (Chair)

[Dr James Davies MP](#) (*Conservative, Vale of Clwyd*)

[Paul Holmes MP](#) (*Conservative, Eastleigh*)

[John Lamont MP](#) (*Conservative, Berwickshire, Roxburgh and Selkirk*)

[Sir Robert Syms MP](#) (*Conservative, Poole*)

[Richard Thomson MP](#) (*Scottish National Party, Gordon*)

[Liz Twist MP](#) (*Labour, Blaydon*)

Powers

The full constitution and powers of the Committee are set out in [House of Commons Standing Order No. 151](#) and [House of Lords Standing Order No. 73](#), relating to Public Business.

Remit

The Joint Committee on Statutory Instruments (JCSI) is appointed to consider statutory instruments made in exercise of powers granted by Act of Parliament. Instruments not laid before Parliament are included within the Committee's remit; but local instruments and instruments made by devolved administrations are not considered by JCSI unless they are required to be laid before Parliament.

The role of the JCSI, whose membership is drawn from both Houses of Parliament, is to assess the technical qualities of each instrument that falls within its remit and to decide whether to draw the special attention of each House to any instrument on one or more of the following grounds:

- i that it imposes, or sets the amount of, a charge on public revenue or that it requires payment for a licence, consent or service to be made to the Exchequer, a government department or a public or local authority, or sets the amount of the payment;
- ii that its parent legislation says that it cannot be challenged in the courts;
- iii that it appears to have retrospective effect without the express authority of the parent legislation;
- iv that there appears to have been unjustifiable delay in publishing it or laying it before Parliament;

- v that there appears to have been unjustifiable delay in sending a notification under the proviso to section 4(1) of the Statutory Instruments Act 1946, where the instrument has come into force before it has been laid;
- vi that there appears to be doubt about whether there is power to make it or that it appears to make an unusual or unexpected use of the power to make;
- vii that its form or meaning needs to be explained;
- viii that its drafting appears to be defective;
- ix any other ground which does not go to its merits or the policy behind it.

The Committee usually meets weekly when Parliament is sitting.

Publications

© Parliamentary Copyright House of Commons 2022. This publication may be reproduced under the terms of the Open Parliament Licence, which is published at <https://www.parliament.uk/site-information/copyright-parliament/>.

The reports of the Committee are published by Order of both Houses. All publications of the Committee are on the Internet at www.parliament.uk/jcsi.

Committee staff

The current staff of the Committee are Sue Beeby (Committee Operations Officer), Liz Booth (Committee Operations Officer), Apostolos Kostoulas (Committee Operations Manager), Christine Salmon Percival (Lords Clerk), Hannah Stone (Commons Clerk). Advisory Counsel: Sarita Arthur-Crow, Klara Banaszak, Daniel Greenberg, and Vanessa MacNair (Commons); Nicholas Beach, James Cooper, and Ché Diamond (Lords).

Contacts

All correspondence should be addressed to the Clerk of the Joint Committee on Statutory Instruments, House of Commons, London SW1A 0AA. The telephone number for general inquiries is: 020 7219 3296; the Committee's email address is: jcsi@parliament.uk.

Contents

Instruments reported	3
1 S.I. 2022/555: Reported for requiring elucidation	3
Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022	
Instruments not reported	4
Annex	4
Appendix: Memorandum from Her Majesty’s Revenue and Customs	6
S.I. 2022/555	6
Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022	
Formal Minutes	7

Instruments reported

At its meeting on 29 June 2022 the Committee scrutinised a number of instruments in accordance with Standing Orders. It was agreed that the special attention of both Houses should be drawn to one of those considered. The instrument and the grounds for reporting are given below. The relevant departmental memorandum is published as an appendix to this report.

1 S.I. 2022/555: Reported for requiring elucidation

Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022

1.1 **The Committee draws the special attention of both Houses to these Regulations on the ground that they require elucidation in one respect.**

1.2 These Regulations, which are subject to the negative resolution procedure, make the provision of details of an appropriate bank or other account an entitlement condition for child benefit. Paragraph 7.4 of the Explanatory Memorandum states that “Provisions exist for a manual payment solution in limited exceptions where a claimant is unable to open a bank account. These exceptions will be/are considered upon receipt of a response from the claimant to HMRC’s request for information.” The Committee asked Her Majesty’s Revenue and Customs to explain how a claimant will be made aware of the provisions for a manual payment solution. In a memorandum printed as an Appendix, the Department explains that the form for a new claim for child benefit contains a tick box where the person can indicate that they do not have a bank or building society account and that existing claimants can contact the Department about continuing a manual payment solution. If the Department is satisfied after contacting the person that it is appropriate to do so, it will make payments by way of the manual payment solution in exceptional circumstances. **The Committee accordingly reports these Regulations for requiring elucidation, provided by the Department’s memorandum.**

Instruments not reported

At its meeting on 29 June 2022 the Committee considered the instruments set out in the Annex to this Report, none of which were required to be reported to both Houses.

Annex

Draft instruments requiring affirmative approval

S.I. Numbers	S.I. Title
Draft	Armed Forces Act (Continuation) Order 2022
Draft	Flags (Northern Ireland) (Amendment) (No. 2) Regulations 2022
Draft	Money Laundering and Terrorist Financing (Amendment) (No. 2) Regulations 2022
Draft	Business and Planning Act 2020 (Pavement Licences) (Coronavirus) (Amendment) Regulations 2022

Instruments subject to annulment

S.I. Numbers	S.I. Title
S.I. 2022/593	Branded Health Service Medicines (Costs) (Amendment) Regulations 2022
S.I. 2022/602	British Nationality (General, British Overseas Territories and Fees) (Amendment) Regulations 2022
S.I. 2022/603	Building etc. (Amendment) (England) Regulations 2022
S.I. 2022/605	Armed Forces (Service Court Rules) (Amendment) Rules 2022
S.I. 2022/609	Common Organisation of the Markets in Agricultural Products (Marketing Standards and Organic Products) (Transitional Provisions) (Amendment) Regulations 2022
S.I. 2022/610	Football (Offences) (Designation of Football Matches) (Amendment) Order 2022
S.I. 2022/611	Cremation (England and Wales) (Amendment) (No. 2) Regulations 2022
S.I. 2022/612	Coroners (Investigations) (Amendment) Regulations 2022
S.I. 2022/614	National Health Service (Charges to Overseas Visitors) (Amendment) (No. 3) Regulations 2022
S.I. 2022/616	Health Protection (Notification) (Amendment) Regulations 2022
S.I. 2022/619	Novel Foods (Authorisations) and Smoke Flavourings (Modification of Authorisations) (Amendment) (England) Regulations 2022
S.I. 2022/630	Social Security (Medical Evidence) and Statutory Sick Pay (Medical Evidence) (Amendment) (No. 2) Regulations 2022
S.I. 2022/635	National Health Service (Integrated Care Boards: Responsibilities) Regulations 2022

Draft instruments subject to annulment

S.I. Numbers	S.I. Title
Draft	Wolverhampton (Electoral Changes) Order 2022
Draft	Bolton (Electoral Changes) Order 2022
Draft	Stockton-on-Tees (Electoral Changes) Order 2022

Instruments not subject to Parliamentary proceedings not laid before Parliament

S.I. Numbers	S.I. Title
S.I. 2022/625	Armed Forces Act 2021 (Commencement No. 2) Regulations 2022
S.I. 2022/638	Economic Crime (Transparency and Enforcement) Act 2022 (Commencement No. 2 and Saving Provision) Regulations 2022

Appendix: Memorandum from Her Majesty's Revenue and Customs

S.I. 2022/555

Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022

1. The Committee has asked Her Majesty's Revenue and Customs for a memorandum on the following point(s):

By way of expansion of paragraph 7.4 of the Explanatory Memorandum, explain how a claimant will be made aware of provisions for a manual payment solution, in particular, whether HMRC's request for information will include details of those provisions.

2. A new claim for Child Benefit is made on form CH2. That form requires details of an account into which payments of Child Benefit can be made. There is a tick box on that form for a customer to indicate if they do not have a bank or building society account. When HMRC receives a form with the box ticked, we will contact the individual to understand the reason why that person does not have an account. If HMRC is satisfied that in the particular circumstances of that case it is appropriate to do so, HMRC will make payments of Child Benefit by way of the manual payment solution. Manual payments are only made in exceptional circumstances and where appropriate to the circumstances of the particular case.

3. If an existing Child Benefit claimant needs to make any changes to their claim, including how payment is made, they would need to contact HMRC about the change. As above, if HMRC is satisfied that it is appropriate to do so in that case, continuing payment of the Child Benefit claim will be made by way of the manual payment solution.

Her Majesty's Revenue and Customs

21 June 2022

Formal Minutes

Wednesday 29 June 2022

Virtual meeting

Members present

Jessica Morden, in the Chair

Lord Beith

Lord Chartres

Dr James Davies

Baroness Gale

Lord Haskel

Paul Holmes

Baroness Newlove

Lord Smith of Hindhead

Report consideration

Draft Report (Seventh Report), proposed by the Chair, brought up and read.

Ordered, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1.1 to 1.2 read and agreed to.

Annex agreed to.

A paper was appended to the Report as an Appendix.

Resolved, That the Report be the Seventh Report of the Committee to both Houses.

Ordered, That the Chair make the Report to the House of Commons and that the Report be made to the House of Lords.

Adjournment

Adjourned till Wednesday 6 July at 3.40 p.m.