

This Bulletin tells you about -

- The laying in Parliament of draft regulations for Age 7 payments and your Local Authority obligations

Draft regulations for Age 7 payments

On 16 December draft regulations were laid in Parliament providing the legal framework for the universal Age 7 payment of £250, and an additional £250 for children in lower income families. All children looked after by local authorities on their seventh birthday will get £500.

Age 7 payments will work in a very similar way to the initial Government payments into CTF accounts. Eligibility will be based on children being in a Child Benefit award or looked after by a local authority on their seventh birthday.

The universal Age 7 payments for children in Child Benefit awards will be made shortly after their seventh birthday. Payments to looked after children will be made once HMRC has received notification from the relevant local authority that the child was looked after on their seventh birthday.

These draft regulations are subject to parliamentary approval and will be debated in both Houses of Parliament. We will let you know once the parliamentary procedures are complete. The draft regulations and accompanying explanatory memorandum are attached to the email that delivered this bulletin.

Obligations for local authorities

HM Revenue and Customs are currently revising the monthly return, CTF15, to include the facility for you to notify HMRC of those children within your care on their seventh birthday. The first monthly return that will need to include these details will be the return for the month to 6 September 2009, which should include details of children whose seventh birthday is on or after 1 September 2009.

A further Bulletin will be issued when the revised CTF15 has been published on the local authority page of the HM Revenue and Customs website. If you are not the person responsible for completing the CTF15 please forward this message to them.

These links will take you to the current HMRC guidance.

<http://www.hmrc.gov.uk/ctf/la-guidance-england-wales1.pdf>

<http://www.hmrc.gov.uk/ctf/welsh.pdf>

<http://www.hmrc.gov.uk/ctf/la-guidance-scotland.pdf>

<http://www.hmrc.gov.uk/ctf/la-guidance-nifinal.pdf>