

Claiming Guardian's Allowance

Guardian's Allowance is a tax free benefit paid to someone looking after a child whose parents have died. In some circumstances it can be paid if only one parent has died. It doesn't matter how much money you have or what you earn but you must be entitled to Child Benefit for the child.

Who can get Guardian's Allowance?

You cannot get Guardian's Allowance if:

- both parents of the child are still alive, or
- you are the surviving parent of the child.

You can get Guardian's Allowance if you are entitled to Child Benefit for the child and any of the following apply:

- both parents of the child are dead
- the mother is dead, the child's parents were not married to each other and the father is not known
- one parent is dead and
 - at the time of the death you didn't know where the surviving parent was and
 - you have tried but failed to trace the other parent
- the parents were divorced and the surviving parent
 - does not have custody, or
 - is not maintaining the child and
 - there is no court order or Child Support Agency assessment
- one parent is dead and at the date of death the surviving parent is in prison serving a sentence that will continue for at least two years
- one parent is dead and the surviving parent is detained in hospital by order of the court under
 - Section 37 (1), 38 or 45A of the Mental Health Act 1983
 - Section 5 of the Criminal Procedure (Insanity) Act 1964
 - Section 6 or 14 of the Criminal Appeal Act
 - Section 57, 58 or 59A of the Criminal Procedure (Scotland) Act 1995.

One of the parents of the child must:

- have been born in the UK, or
- at the date of death, have been present in the UK for at least 52 weeks in any two year period since they were 16 - serving in the British armed forces or merchant services may count as being in the UK.

There are special rules for people who have lived abroad. If you need more information, please contact us.

Finding a surviving parent

Guardian's Allowance is payable where one parent has died and the whereabouts of the surviving parent is not known. By 'whereabouts' we mean where they live, work or somewhere they regularly attend like a college course. You must show that you have made reasonable efforts to find the surviving parent.

What do we mean by 'reasonable efforts'?

You have to show that you have tried everything possible to trace the surviving parent. For example, you could try contacting:

- the last known address, or
- relatives or friends.

Contact us

When you contact us please tell us:

- your full name
- your National Insurance number
- a daytime phone number
- your Child Benefit number if you have one.

By phone:

- Guardian's Allowance Helpline
0845 302 1464
- textphone **0845 302 1474**.

For our opening hours go to www.hmrc.gov.uk/contactus

In person:

- visit any HMRC office or Enquiry Centre - you may need to make an appointment to see an adviser.

In writing:

- write to us at
Guardian's Allowance Unit
Child Benefit Office
PO Box 1
Newcastle upon Tyne
NE88 1AA.

Customers with particular needs

We offer a range of facilities for customers with particular needs, including:

- wheelchair access to nearly all Enquiry Centres
- help with filling in forms
- for people with hearing difficulties
 - Text Relay
 - induction loops.

We can also arrange additional support such as:

- home visits, if you have limited mobility or caring responsibilities and cannot get to one of our Enquiry Centres
- the services of an interpreter
- sign language interpretation
- leaflets in large print, Braille and audio.

For complete details please:

- go online at www.hmrc.gov.uk/enq/index.htm or
- contact us - you will find us in *The Phone Book* under 'HM Revenue & Customs'

continued >>>

Some special cases

Adoption

If a child has been legally adopted, the adoptive parents are treated as the natural parents of the child for the purposes of Guardian's Allowance.

If only one person adopted the child, Guardian's Allowance might be payable if that person dies.

If you are the natural parent of a child whose adoptive parents have died, you may be able to get Guardian's Allowance.

If you get Guardian's Allowance and later adopt the child, you would normally carry on getting it.

Step-parents

Guardian's Allowance can be paid even if a step-parent of the child is still alive. In some circumstances, a step-parent who is bringing up the child can get it.

Surviving parent in prison or detained in hospital

If you get Guardian's Allowance because the surviving parent is:

- in prison, or
- detained in hospital by order of the court

it will stop as soon as the parent is released. If the parent makes any payments towards the child's maintenance before release, you must tell us straight away. The amount that the parent has paid will be recovered from your Guardian's Allowance payments.

How to claim

If you are entitled to Child Benefit for the child you should fill in claim form BG1 and send it to us in the envelope provided. You should also send us:

- a full birth certificate for each child showing their parentage
- the death certificate of each parent.

Please note that we cannot accept photocopies of certificates.

Guardian's Allowance can be backdated for up to three months or in some cases to the date of the award of Child Benefit. So, if you cannot apply straight away, make sure you have sent in your Child Benefit claim form.

When you claim

When we get your claim we will send you:

- an acknowledgement with a contact name and phone number
- any certificates you sent with your claim.

When your claim is decided, we will write to you to tell you our decision.

If you are not the child's legal guardian and you are not related to the child, you must tell the local authority or Health and Social Services Board or Trust if you get Guardian's Allowance.

How is Guardian's Allowance paid?

We pay Guardian's Allowance with Child Benefit, usually directly into a bank or building society account.

Guardian's Allowance and other benefits

If you get any extra money for the child on a National Insurance benefit such as Incapacity Benefit, you cannot get that increase as well as Guardian's Allowance. You may be better off if you stop claiming the increase of benefit when you get Guardian's Allowance. Ask at your local Jobcentre Plus office, Social Security office or Jobs and Benefits office.

You will get Guardian's Allowance on top of the following benefits:

- Income Support
- income-based Jobseeker's Allowance
- income related Employment and Support Allowance
- Child Tax Credit
- Working Tax Credit.

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to www.hmrc.gov.uk/charter

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

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