



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.

Who can get Guardian's Allowance

It does not matter how much money you have or what you earn. You can get Guardian's Allowance if you're entitled to Child Benefit for the child and any of the following apply:

- both parents of the child are dead
- the mother is dead and paternity of the father has not been established
- one parent is dead and the surviving parent is in prison serving a sentence that will continue for at least 2 years - this does not apply if the parent is currently on remand
- one parent is dead and the surviving parent is detained in hospital by a court order
- one parent is dead and at the date of death you did not know where the surviving parent was and you've tried but failed to trace the other parent

One of the parents of the child must also either have:

- been born in the UK or a European Economic Area (EEA) member state or Switzerland
- at the date of death, been present in the UK for at least 52 weeks in any 2-year period since they were 16 (serving in the British Armed Forces or merchant services may count as being in the UK)

i You cannot get Guardian's Allowance if:

- both parents of the child are still alive
- one parent has died and the whereabouts of the surviving parent are known
- you're the surviving parent of the child
- you're not entitled to Child Benefit for this child

Finding a surviving parent

You can get Guardian's Allowance if one parent has died, and you do not know the whereabouts of the surviving parent. By 'whereabouts' we mean where they live, work or somewhere they regularly attend, like a college. You must show that you've made reasonable efforts to find the surviving parent.

What we mean by 'reasonable efforts'

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

- the last known address
- relatives or friends

Contact us


When you contact us tell us your:

- full name
- National Insurance number
- daytime phone number

By phone


Our Child Benefit Helpline number on 0300 200 3100

Relay UK (if you cannot hear or speak on the phone) 18001 then 0300 200 3100

 For our opening hours, go to www.gov.uk/contact-hmrc

In writing

Guardian's Allowance Unit
Child Benefit Office
PO Box 4
NEWCASTLE UPON TYNE
NE88 1AE

 You can get extra support if your health condition or personal circumstances make it difficult when you contact HM Revenue and Customs (HMRC).

Go to GOV.UK and search for 'Get help from HMRC'.

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Contact our helplines for more information.

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.

You may be able to get Guardian's Allowance if:

- only one person adopted the child and that person dies
- you're the natural parent of a child and their adoptive parents have died

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's 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
- detained in hospital by order of the court under one of the following
 - (i) section 37(1)(4), 38 or 45A(5) of the Mental Health Act 1983
 - (ii) section 5 of the Criminal Procedure (Insanity) Act 1964 (6)
 - (iii) section 6 or 14 of the Criminal Appeal Act 1968 (7)
 - (iv) section 57, (F357A) or 59A of the Criminal Procedure (Scotland) Act 1995 (8)
 - (v) Article 44, 45, 50A or 51(2) and (3) of the Mental Health (Northern Ireland) Order 1986 (9)
 - (vi) section 11 or 13(5A) and (6) of the Criminal Appeal (Northern Ireland) Act 1980 (10)

it will stop when the parent is released. If the parent makes any payments towards the child's maintenance before release, you must tell us straightaway.

The amount that the parent has paid in maintenance will be recovered from your Guardian's Allowance payments.

How to claim

If you're entitled to Child Benefit for the child you should fill in BG1, 'Guardian's Allowance claim form'. Send it to us in the envelope provided or the address shown on the form.

You must also send us:

- a full birth certificate for each child showing the parents' names
- a death certificate of each parent, if applicable
- the child's adoption certificate, if applicable

You'll need a stamp for the envelope. Make sure you pay the correct postage or we may not get it.

We cannot accept photocopies of certificates.

We can backdate Guardian's Allowance for up to 3 months.

When you claim

When we get your claim we'll send you:

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

When we decide your claim, we'll write to you to tell you our decision.

If you're not the child's legal guardian and you're 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 Guardian's Allowance is paid

We pay Guardian's Allowance 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 or Employment and Support Allowance, 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 can get Guardian's Allowance on top of:

- Income Support
- income-based Jobseeker's Allowance
- income-related Employment and Support Allowance
- Universal Credit

Your rights and obligations

'HMRC Charter' explains what you can expect from us and what we expect from you.

- For more information, go to www.gov.uk/government/publications/hmrc-charter

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

CDIO CEPO

April 2026 © Crown copyright 2026