
EXPLANATORY NOTE

(This note is not part of the Regulations)

This instrument contains only provisions made in consequence of an instrument made under section 150 of the Social Security Administration Act 1992, and section 132(1) of the Social Security Administration (Northern Ireland) Act 1992.

Regulation 2 provides that where a question has arisen about the effect of the Tax Credits and Guardian's Allowance Up-rating etc. Regulations 2017 on a guardian's allowance already in payment, the altered rates will not apply until that question is determined by Her Majesty's Revenue and Customs, an appeal tribunal or a Commissioner.

Regulation 3 applies the provisions of regulation 5 of the Social Security Benefit (Persons Abroad) Regulations 1975 (S.I. 1975/563) and regulation 5 of the Social Security Benefit (Persons Abroad) Regulations (Northern Ireland) 1978 (S.I. 1978/114) to restrict the application of the increases specified in the Tax Credits and Guardian's Allowance Up-rating etc. Regulations 2017 in cases where the beneficiary is not ordinarily resident in the United Kingdom.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.