
STATUTORY INSTRUMENTS

2023 No. 237

**SOCIAL SECURITY
TAX CREDITS**

**The Tax Credits, Child Benefit and Guardian's
Allowance Up-rating Regulations 2023**

*Made - - - - 1st March 2023
Coming into force in accordance with regulation 1(2)
and (3)*

Following a review under section 41(1) of the Tax Credits Act 2002⁽¹⁾ in the tax year 2022-23 of the amounts specified in section 41(2) of that Act, the Treasury have determined that Regulations should be made prescribing increases to those amounts.

Following a review of the sums specified in section 150(1)(a)(i) and (1)(i) of the Social Security Administration Act 1992⁽²⁾ in the tax year 2022-23, the Treasury have determined that the general level of prices in Great Britain is greater at the end of the period under review than it was at the beginning. These Regulations make provision under section 150 of the Social Security Administration Act 1992 and make corresponding provision for Northern Ireland in accordance with section 132(1) of the Social Security Administration (Northern Ireland) Act 1992⁽³⁾.

A draft of these Regulations was laid before Parliament in accordance with section 66(1) and (2)(a) of the Tax Credits Act 2002⁽⁴⁾, sections 150(2) and 190(1)⁽⁵⁾ of the Social Security Administration Act 1992, and section 166(10A)⁽⁶⁾ of the Social Security Administration (Northern Ireland) Act 1992, and approved by a resolution of each House of Parliament.

The Treasury make the following Regulations in exercise of the powers conferred by sections 7, 9, 11, 13, 65(1) and 67 of the Tax Credits Act 2002⁽⁷⁾, section 150(2), (5), (9) and (10)(a)(i) of the Social

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- (1) [2002 c. 21](#). Part 1 (but not Schedule 1 or 3), which includes sections 7, 9, 11, 13, 65(1) and 67, of the Tax Credits Act was repealed by Part 1 of Schedule 14 to the Welfare Reform Act 2012 ([c. 5](#)) as commenced by [S.I. 2019/167 \(C. 6\)](#). However, this repeal is subject to the savings provision in article 3 of that instrument under which tax credits continue to subsist for specific categories of claimant.
- (2) [1992 c. 5](#). Section 150(1)(a)(i) was substituted by section 6(2)(a) of the Pensions Act 2007 ([c. 22](#)). The sums reviewed under section 150(1)(a)(i) and 150(1)(i) which are relevant to the making of these Regulations are the weekly rates of guardian's allowance and child benefit respectively.
- (3) [1992 c. 8](#). Section 132(1) was amended by paragraph 9 of Schedule 4 to the Tax Credits Act 2002.
- (4) Section 66(1) was amended by section 120(4) of the Welfare Reform Act 2012.
- (5) Section 190(1)(a) was amended by paragraph 27 of Schedule 12 to the Pensions Act 2014 ([c. 14](#)).
- (6) Subsection (10A) was inserted by [S.I. 1996/671](#) and subsequently amended by paragraph 11(3) of Schedule 4 to the Tax Credits Act 2002.
- (7) Section 9 was amended by section 13 of the Welfare Reform and Work Act 2012 ([c. 7](#)). Section 11(6)(b) and (c) were amended by paragraph 145 of Schedule 24 to the Civil Partnership Act 2004 ([c. 33](#)). Section 67 is cited for the meaning given to the word "prescribed", namely "prescribed by regulations".

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Security Administration Act 1992⁽⁸⁾, and section 132(1) of the Social Security Administration (Northern Ireland) Act 1992 and now exercisable by them⁽⁹⁾.

(8) Section 150(10)(a)(i) was amended by paragraph 21 of Schedule 1 to the Pensions Act 2007.

(9) The functions of the Secretary of State under Part 10 of the Social Security Administration Act 1992, so far as relating to child benefit and guardian's allowance, were transferred to the Treasury by section 49(3) of the Tax Credits Act 2002. The functions of the Department for Social Development (renamed as the Department for Communities by the Departments Act (Northern Ireland) 2016 (c. 5)), in respect of child benefit and guardian's allowance, under section 132 of the Social Security Administration (Northern Ireland) Act 1992 were transferred to the Treasury by section 49(4) of the Tax Credits Act 2002.