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STATUTORY INSTRUMENTS

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**2023 No. 280**

**SOCIAL SECURITY**

**The Guardian's Allowance Up-rating Regulations 2023**

<i>Made</i>	- - - -	<i>7th March 2023</i>
<i>Laid before Parliament</i>		<i>8th March 2023</i>
<i>Coming into force</i>	- -	<i>10th April 2023</i>

The Commissioners for His Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 113(1) and 175(1), (3) and (4) of the Social Security Contributions and Benefits Act 1992(1), sections 155(3) and 189(1), (4) and (5) of the Social Security Administration Act 1992(2), sections 113(1) and 171(1), (3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(3), and section 135(3) and 165(1), (4) and (5) of the Social Security Administration (Northern Ireland) Act 1992(4) and now vested in them(5). These Regulations contain 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(6).

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- (1) 1992 c. 4. Section 113(1) was amended by paragraph 38 of Schedule 24 of the Civil Partnership Act 2004 (c. 33). Subsections (1) and (4) of section 175 were amended by paragraph 29 of Schedule 3 to the Social Security Contributions (Transfer of Functions etc.) Act 1999 (c. 2).
  - (2) 1992 c. 5. Section 189(1) was amended by paragraph 109 of Schedule 7 of the Social Security Act 1998 (c. 14) ("SSA 1998"), paragraph 57(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions etc.) Act 1999 and paragraph 1 of Schedule 6 to the Tax Credits Act 2002 (c. 21). Subsections (4) and (5) of section 189 were amended by paragraph 109 of Schedule 7 to SSA 1998. Section 189(4) was subsequently amended by S.I. 2013/252. Section 191 defines the meaning given to "prescribe" which is "prescribe by regulations". "Prescribed" is used in section 155(3) of the Social Security Administration Act 1992.
  - (3) 1992 c. 7. Section 113(1) was amended by paragraph 92 of Schedule 24 to the Civil Partnership Act 2004. Section 171(1) was amended by paragraph 5 of Schedule 4 to the Tax Credits Act 2002.
  - (4) 1992 c. 8. Section 165(1) was amended by section 18(5) of the National Insurance Contributions Act 2014 (c. 7) and S.I. 1999/671. Section 167(1) defines "prescribe" as meaning "prescribe by regulations". "Prescribed" is used in section 135(3) of the Social Security Administration (Northern Ireland) Act 1992.
  - (5) The functions of the Secretary of State and the Department for Social Development in Northern Ireland (renamed as the Department for Communities by the Departments Act (Northern Ireland) 2016 (c. 5)), so far as relating to guardian's allowance, were (except as provided) transferred to the Commissioners of Inland Revenue by section 50 of Tax Credits Act 2002. The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of the Commissioners for Revenue and Customs Act 2005 provides that, in so far as is appropriate in consequence of section 5, a reference to the Commissioners of Inland Revenue, however expressed, is to be taken as a reference to the Commissioners for His Majesty's Revenue and Customs.
  - (6) Section 132(1) was amended by paragraph 9 of Schedule 4 to the Tax Credits Act 2002.