STATUTORY INSTRUMENTS

2018 No. 371

SOCIAL SECURITY

The Guardian's Allowance Up-rating Regulations 2018

Made - - - -	*14th March 2018*
Laid before Parliament	*15th March 2018*
Coming into force - -	*9th April 2018*

The Commissioners for Her 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), 189(1), (4) and (5) and 191 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 sections 135(3), 165(1), (4) and (5), and 167(1) of the Social Security Administration (Northern Ireland) Act 1992(**4**) and now vested in them(**5**).

These Regulations contain only provisions in consequence of an instrument made under section 150 of the Social Security Administration Act 1992(**6**) and section 132(1) of the Social Security Administration (Northern Ireland) Act 1992(**7**).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Guardian's Allowance Up-rating Regulations 2018 and come into force on 9th April 2018.

(**1**) 1992 c. 4. Section 113(1) was amended by the Civil Partnership Act 2004 (c. 33), Schedule 24, paragraph 38. Section 175(1) and (4) was amended by the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), Schedule 3, paragraph 29(2) and (4) respectively.

(**2**) 1992 c. 5. Section 189(1) was amended by the Social Security Contributions (Transfer of Functions etc.) Act 1999, Schedule 3, paragraph 57(2); and the Tax Credits Act 2002 (c. 21), Schedule 6, paragraph 1. Section 189(4) was amended by S.I. 2013/252. Subsections (4) and (5) of section 189 were amended by the Social Security Act 1998 (c. 14), Schedule 7, paragraph 109. Section 191 is cited for the meaning given to the word "prescribe".

(**3**) 1992 c. 7. Section 113(1) was amended by the Civil Partnership Act 2004, Schedule 24, paragraph 92. Section 171(1) was amended by the Tax Credits Act 2002, Schedule 4, paragraph 5.

(**4**) 1992 c. 8. Section 165(1) was amended by S.I. 1999/671 and section 18(5) of the National Insurance Contributions Act 2014 (c. 7). Section 167(1) is cited for the meaning given to the word "prescribe".

(**5**) The functions of the Secretary of State, and the Department for Social Development (renamed as the Department for Communities by the Departments Act (Northern Ireland) 2016) in Northern Ireland, so far as relating to guardian's allowance were (except as provided) transferred to the Commissioners of Inland Revenue by section 50 of the Tax Credits Act 2002. The functions of the Commissioners of the Inland Revenue were transferred to the Commissioners of Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11).

(**6**) Section 150 was amended by section 6 of the Pensions Act 2007 (c. 22).

(**7**) Section 132 was amended by the Tax Credits Act, Schedule 4, paragraph 9.