STATUTORY INSTRUMENTS

# 2015 No. 567

# SOCIAL SECURITY
# TAX CREDITS

## The Child Benefit and Tax Credits Up-rating Order 2015

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| *Made - - - -* | *5th March 2015* |
| *Coming into force - -* | *6th April 2015* |

Following a review in the tax year ending 5th April 2015 of the sums specified in section 150(1)(i) of the Social Security Administration Act 1992(**1**) ("the Great Britain Administration Act") (annual up-rating of benefits) the Treasury have determined that the general level of prices in Great Britain has increased by at least 1 per cent over the period under review.

Section 132(1) of the Social Security Administration (Northern Ireland) Act 1992(**2**) ("the Northern Ireland Administration Act") provides that, whenever the Treasury make an Order under section 150 of the Great Britain Administration Act, they may make corresponding provision in respect of Northern Ireland.

Following a review under section 41(1) of the Tax Credits Act 2002(**3**) in the tax year ending 5th April 2015 of the amounts specified in section 41(2) of that Act, the Treasury have determined that the general level of prices in the United Kingdom has increased by at least 1 per cent over the period under review.

The Treasury make the following Order under section 1(1), (2), (3) and (7), and section 2(1), (2) and (3) of the Welfare Benefits Up-rating Act 2013(**4**) and under section 132(1) of the Northern Ireland Administration Act 1992(**5**).

(**1**) 1992 c. 5.
(**2**) 1992 c. 8. The functions of the Department for Social Development in respect of child benefit under section 132 of the Northern Ireland Administration Act 1992 (review and alteration of benefits: Northern Ireland) which are relevant to the making of this Order were transferred to the Treasury by section 49(4) of the Tax Credits Act 2002 (c. 21).
(**3**) 2002 c. 21.
(**4**) 2013 c. 16. Section 3(5) of the Welfare Benefits Up-rating Act 2013 provides that section 1(1) to (7) of, and paragraph 1 of the Schedule to, the Act extends to England and Wales and Scotland only. Section 1(7) provides that, for the purposes of Child Benefit, the obligation to make an order under section 1 falls on the Treasury.
(**5**) Section 1(8) of the Welfare Benefits Up-rating Act 2013 which extends to the United Kingdom by virtue of section 3(7), provides that a reference in any other enactment to an order made under section 150 of the Great Britain Administration Act includes a reference to an order made under section 1. Section 1(9) provides that nothing in section 166 of the Northern Ireland Administration Act (control of orders and regulations) applies in relation to an order made by the Treasury under section 132 of that Act which corresponds to an order made under section 1.