STATUTORY INSTRUMENTS

2015 No. 545

SOCIAL SECURITY

The Guardian's Allowance Up-rating Regulations 2015

Made - - - -	*5th March 2015*
Laid before Parliament	*6th March 2015*
Coming into force - -	*6th April 2015*

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**), section 155(3), 189(1), (4) and (5), 190 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**).

Citation, commencement and Interpretation

1.—(1) These Regulations may be cited as the Guardian's Allowance Up-rating Regulations 2015 and come into force on 6th April 2015.

(2) In these Regulations "the Up-rating Orders" means the Guardian's Allowance Up-rating Order 2015(**6**) and the Guardian's Allowance Up-rating (Northern Ireland) Order 2015(**7**).

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

(**2**) 1992 c. 5. Subsection (1) of section 189 was amended by paragraph 109 of Schedule 7 to the Social Security Act 1998 (c. 14), paragraph 57 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 the Social Security Act 1992. Section 191 is cited for the meaning assigned to the word "prescribe".

(**3**) 1992 c. 7. Section 113 (1) was amended by paragraph 92 of Schedule 24 to the Civil Partnership Act 2004.

(**4**) 1992 c. 8. Section 165(1) was amended by paragraph 499(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc) (Northern Ireland) Order 1999 (S.I. 1999/671). Section 167(1) is cited for the meaning assigned to the word "prescribe".

(**5**) By section 50 of the Tax Credits Act 2002 the functions of the Secretary of State and the Department for Social Development in Northern Ireland, so far as relating to guardian's allowance, were (except as provided) transferred to the Commissioners of Inland Revenue. The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that, in so far as it is appropriate in consequence of section 5, a reference, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(**6**) S.I. 2015/439.

(**7**) S.I. 2015/440.