

Draft Regulations laid before Parliament under section 66(1) and 2(a) of the Tax Credits Act 2002, sections 150(2)(a) and 190(1) of the Social Security Administration Act 1992, and section 166(10A) of the Social Security Administration (Northern Ireland) Act 1992, for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2019 No.

**SOCIAL SECURITY
TAX CREDITS**

**The Tax Credits and Guardian's
Allowance Up-rating Regulations 2019**

Made - - - - *******

Coming into force in accordance with regulation 1(2)

Following a review under section 41(1) of the Tax Credits Act 2002⁽¹⁾ in the tax year 2018-19 of some of the amounts specified in section 41(2) of that Act, the Treasury have determined that Regulations should be made prescribing increases in some of those amounts.

Following a review of the sums specified in section 150(1)(a)(i) of the Social Security Administration Act 1992⁽²⁾ (“the Great Britain Administration Act”) in the tax year 2018-19, 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 Great Britain Administration Act and make corresponding provision for Northern Ireland in accordance with section 132(1) of the Social Security Administration (Northern Ireland) Act 1992⁽³⁾ (“the Northern Ireland Administration Act”).

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

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- (1) [2002 c. 21](#). The amounts not reviewed have not been reviewed by virtue of section 12 of the Welfare Reform and Work Act 2016 (c. 7).
- (2) [1992 c. 5](#). Section 150(1)(a)(i) was substituted by section 6(2)(a) of the Pensions Act 2007 (c. 22). The sum reviewed under section 150(1)(a)(i) which is relevant to the making of these Regulations is the weekly rate of guardian's allowance.
- (3) [1992 c. 8](#). Section 132(1) was amended by the Tax Credits Act 2002, Schedule 4, paragraph 9. The functions of the Department for Social Development (renamed the Department for Communities by the Departments Act (Northern Ireland) 2016 (c. 5)) in respect of guardian's allowance under section 132 of the Northern Ireland Administration Act which are relevant to the making of these Regulations were transferred to the Treasury by section 49(4) of the Tax Credits Act 2002.
- (4) Paragraph (10A) was inserted by [S.I. 1999/671](#), Schedule 3, paragraph 50(4), and amended by the Tax Credits Act 2002, Schedule 4, paragraph 11(3).

The Treasury make the following Regulations in exercise of the powers conferred by sections 9, 11, 65(1) and 67 of the Tax Credits Act 2002⁽⁵⁾, sections 150(2)(a), (5), (9) and (10)(a)(i) of the Great Britain Administration Act⁽⁶⁾, and section 132(1) of the Northern Ireland Administration Act and now exercisable by them.

(5) Section 67 provides that “prescribed” means “prescribed by regulations”. Section 9 was amended by section 13 of the Welfare Reform and Work Act 2016.

(6) The functions of the Secretary of State under Part 10 of the Great Britain Administration Act so far as relating to guardian’s allowance were transferred to the Treasury by section 49(3) of the Tax Credits Act 2002. Section 150(10)(a)(i) was amended by the Pensions Act 2007, Schedule 1, Part 5, paragraph 21.