

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations supersede the Guardian's Allowance Up-rating Regulations 2007 ([S.I.2007/1071](#)).

Regulation 2 provides that where a question has arisen about the effect of the Guardian's Allowance Up-rating Order 2008 ("the Great Britain Up-rating Order") or the Guardian's Allowance Up-rating (Northern Ireland) Order 2008 ("the Northern Ireland Up-rating Order") on a guardian's allowance already in payment, the altered rates will not apply until that question is determined by Her Majesty's Revenue and Customs, an appeal tribunal or a Commissioner.

Regulation 3 applies the provisions of Regulation 5 of the Social Security Benefit (Persons Abroad) Regulations 1975 and the Social Security Benefit (Persons Abroad) (Northern Ireland) Regulations 1978 so as to restrict the application of the increases specified in the Up-rating Orders in cases where the beneficiary lives abroad.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.