
STATUTORY INSTRUMENTS

2018 No. 371

The Guardian's Allowance Up-rating Regulations 2018

Exceptions relating to payments of additional guardian's allowance by virtue of the Up-rating Regulations

2. Neither section 155(3) of the Social Security Administration Act 1992 nor section 135(3) of the Social Security Administration (Northern Ireland) Act 1992 shall apply if a question arises as to either—

- (a) the weekly rate at which guardian's allowance is payable by virtue of the Up-rating Regulations, or
- (b) whether the conditions for receipt of guardian's allowance at the altered rate are satisfied,

until that question has been determined in accordance with the provisions of section 8 of the Social Security Act 1998(1) or article 9 of the Social Security (Northern Ireland) Order 1998(2).

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- (1) **1998 c. 14.** References to a decision of the Secretary of State in Chapter 2 of Part 1 of the Social Security Act 1998 are to be construed as references to a decision of the Commissioners of Inland Revenue (or an officer of Inland Revenue where the power to decide is exercised by an officer of Inland Revenue) by virtue of paragraph 15 of Schedule 4 to the Tax Credits Act 2002. As detailed above, the functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs. The functions of officers of the Board of Inland Revenue were transferred to officers of Her Majesty's Revenue and Customs by section 7(2) of the Commissioners for Revenue and Customs Act 2005. In so far as it is appropriate in consequence of section 7, a reference to an officer of the Board of Inland Revenue is to be read as a reference to an officer of Her Majesty's Revenue and Customs by virtue of section 50(2) of the Commissioners for Revenue and Customs Act 2005.
- (2) **S.I. 1998/1506 (N.I. 10).** References to a decision of the Department in Chapter 2 of Part 2 of the Social Security (Northern Ireland) Order 1998 are to be construed as references to a decision of the Commissioners of Inland Revenue (or an officer of Inland Revenue where the power to decide is exercised by an officer of Inland Revenue) by virtue of paragraph 19 of Schedule 4 to the Tax Credits Act 2002. As detailed above, the functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs and the functions of officers of the Board of Inland Revenue were transferred to officers of Her Majesty's Revenue and Customs, and a reference to an officer of the Board of Inland Revenue is to be read as a reference to an officer of Her Majesty's Revenue and Customs.