STATUTORY INSTRUMENTS

2026 No. 232

SOCIAL SECURITY

The Child Benefit and Guardian's Allowance Up-rating Order 2026

Made - - - -	*3rd March 2026*
Coming into force - -	*6th April 2026*

Following a review of the sums specified in section 150(1)(a)(i) and (1)(i) of the Social Security Administration Act 1992(**1**) in the tax year 2025-26, 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. This Order makes provision under section 150 of the Social Security Administration Act 1992 and makes corresponding provision for Northern Ireland in accordance with section 132(1) of the Social Security Administration (Northern Ireland) Act 1992(**2**).

A draft of this Order was laid before Parliament in accordance with sections 150(2) and 190(1) of the Social Security Administration Act 1992, and section 166(10A) of the Social Security Administration (Northern Ireland) Act 1992(**3**), and approved by a resolution of each House of Parliament.

The Treasury make this Order in exercise of the powers conferred by section 150(2), (5), (9) and (10)(a)(i) of the Social Security Administration Act 1992(**4**), and section 132(1) of the Social Security Administration (Northern Ireland) Act 1992 and now exercisable by them(**5**).

Citation and commencement

1. This Order may be cited as the Child Benefit and Guardian's Allowance Up-rating Order 2026 and comes into force on 6th April 2026.

(**1**) 1992 c. 5. Section 150(1)(a)(i) was substituted by section 6(2)(a) of the Pensions Act 2007 (c. 22). The sums reviewed under section 150(1)(a)(i) and (1)(i) which are relevant to the making of this Order are the weekly rates of guardian's allowance and child benefit, respectively.

(**2**) 1992 c. 8. Section 132(1) was amended by paragraph 9 of Schedule 4 to the Tax Credits Act 2002 (c. 21).

(**3**) Subsection (10A) of section 166 was inserted by paragraph 50(4) of Schedule 3 to S.I. 1999/671 and subsequently amended by paragraph 11(3) of Schedule 4 to the Tax Credits Act 2002.

(**4**) Section 150(10)(a)(i) was amended by paragraph 21 of Schedule 1 to the Pensions Act 2007.

(**5**) The functions of the Secretary of State under Part 10 of the Social Security Administration Act 1992, so far as relating to child benefit and guardian's allowance, were transferred to the Treasury by section 49(3) of the Tax Credits Act 2002. The functions of the Department for Social Development (renamed as the Department for Communities by the Departments Act (Northern Ireland) 2016 (c. 5)), in respect of child benefit and guardian's allowance, under section 132 of the Social Security Administration (Northern Ireland) Act 1992 were transferred to the Treasury by section 49(4) of the Tax Credits Act 2002. Section 132(1) was amended by paragraph 9 of Schedule 4 to the Tax Credits Act 2002.

Amendment of the Child Benefit (Rates) Regulations 2006

2. Regulation 2(1) (rate of child benefit) of the Child Benefit (Rates) Regulations 2006(**6**) is amended as follows—

(a) in sub-paragraph (a) (enhanced rate) for “£26.05” substitute “£27.05”;

(b) in sub-paragraph (b) (other cases) for “£17.25” substitute “£17.90”.

Amendment of Schedule 4 to the Social Security Contributions and Benefits Act 1992

3. In paragraph 5 of Part 3 of Schedule 4 to the Social Security Contributions and Benefits Act 1992 (weekly rate of guardian’s allowance)(**7**) for “£22.10” substitute “£22.95”.

Amendment of Schedule 4 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992

4. In paragraph 5 of Part 3 of Schedule 4 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (weekly rate of guardian’s allowance)(**8**) for “£22.10” substitute “£22.95”.

Gen Kitchen
Christian Wakeford
Two of the Lords Commissioners of His Majesty's Treasury

3rd March 2026

(**6**) S.I. 2006/965. Regulation 2 was last amended by S.I. 2025/292.
(**7**) 1992 c. 4. Paragraph 5 was last amended by S.I. 2025/292.
(**8**) 1992 c. 7. Paragraph 5 was last amended by S.I. 2025/292.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Child Benefit (Rates) Regulations 2006 (S.I. 2006/965); the Social Security Contributions and Benefits Act 1992 (c. 4); and the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7).

Article 2 increases the weekly rate of child benefit from £26.05 to £27.05 (enhanced rate) and from £17.25 to £17.90 (other cases).

Articles 3 and 4 increase the weekly rate of guardian's allowance from £22.10 to £22.95.

The increases in the rates of child benefit and guardian's allowance take effect from 6th April 2026 which is the first Monday in the tax year 2026-27.

In accordance with section 150(8) of the Social Security Administration Act 1992 (c. 5), a copy of the report by the Government Actuary giving their opinion on the likely effect on the National Insurance Fund of the making of this Order (in relation to the increases made to guardian's allowance) was laid before Parliament with a draft of this Order.

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