STATUTORY INSTRUMENTS

2026 No. 287

SOCIAL SECURITY

The Guardian's Allowance Up-rating Regulations 2026

Made - - - -	*12th March 2026*
Laid before Parliament	*13th March 2026*
Coming into force - -	*6th April 2026*

The Commissioners for His 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**), sections 155(3) and 189(1), (4) and (5) 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) and 165(1), (4) and (5) of the Social Security Administration (Northern Ireland) Act 1992(**4**) and now vested in them(**5**).

These Regulations contain only provisions made in consequence of an instrument made under section 150 of the Social Security Administration Act 1992 and section 132(1) of the Social Security Administration (Northern Ireland) Act 1992(**6**).

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

(**2**) 1992 c. 5. Section 189 was amended by paragraph 109 of Schedule 7 to the Social Security Act 1998 (c. 14). Subsection (1) was subsequently amended by paragraph 57(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 and by Schedule 6 to the Tax Credits Act 2002 (c. 21). Subsection (4) was subsequently amended by S.I. 2013/252. Section 191 (as amended) defines "prescribe" as meaning "prescribe by regulations" and says that "prescribed" must be construed accordingly. "Prescribed" is used in section 155(3).

(**3**) 1992 c. 7. Section 113(1) was amended by paragraph 92 of Schedule 24 to the Civil Partnership Act 2004. Section 171(1) was amended by paragraph 5 of Schedule 4 to the Tax Credits Act 2002.

(**4**) 1992 c. 8. Section 165(1) was amended by section 18(5) of the National Insurance Contributions Act 2014 (c. 7) and by paragraph 49(2) of Schedule 3 to S.I. 1999/671. Section 167(1) (as amended) defines "prescribe" as meaning "prescribe by regulations" and says that "prescribed" must be construed accordingly. "Prescribed" is used in section 135(3).

(**5**) The functions of the Secretary of State and the Department for Social Development in Northern Ireland (renamed as the Department for Communities by the Departments Act (Northern Ireland) 2016 (c. 5) (N.I.)), so far as relating to guardian's allowance were (except as provided) transferred to the Board by section 50 of the Tax Credits Act 2002. Section 67 of the same Act defines "the Board" as the Commissioners of Inland Revenue. The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for His Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of the Commissioners for Revenue and Customs Act 2005 provides that, in so far as is appropriate in consequence of section 5, a reference to the Commissioners of Inland Revenue, however expressed, is to be taken as a reference to the Commissioners for His Majesty's Revenue and Customs.

(**6**) Section 132(1) was amended by paragraph 9 of Schedule 4 to the Tax Credits Act 2002.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Guardian's Allowance Up-rating Regulations 2026 and come into force on 6th April 2026.

(2) In these Regulations "the Up-rating Order" means the Child Benefit and Guardian's Allowance Up-rating Order 2026(**7**).

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

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 are to 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 Order, 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(**8**) or article 9 of the Social Security (Northern Ireland) Order 1998(**9**).

Persons not ordinarily resident in either Great Britain or Northern Ireland

3. Regulation 5 of the Social Security Benefit (Persons Abroad) Regulations 1975(**10**) and regulation 5 of the Social Security Benefit (Persons Abroad) Regulations (Northern Ireland) 1978(**11**) (application of disqualification in respect of up-rating of benefit) is to apply to any additional benefit payable by virtue of the Up-rating Order.

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12th March 2026

(**7**) S.I. 2026/232.

(**8**) 1998 c. 14. References to a decision of the Secretary of State in Chapter 2 of Part 1 are to be construed as references to a decision of the Commissioners of Inland Revenue (or an officer of the Commissioners of Inland Revenue where the power to decide is exercised by an officer of the Commissioners of Inland Revenue) by virtue of paragraph 15 of Schedule 4 to the Tax Credits Act 2002. The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for His Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005. The functions of officers of the Commissioners of Inland Revenue were transferred to officers of Revenue and Customs by section 7(2) of that Act. In so far as it is appropriate in consequence of section 7, a reference to an officer of the Commissioners of Inland Revenue is to be read as a reference to an officer of Revenue and Customs by virtue of section 50(2) of that Act. There are amendments to section 8 but none are relevant for the purposes of this instrument.

(**9**) S.I. 1998/1506 (N.I. 10). References to a decision of the Department in Chapter 2 of Part 2 are to be construed as references to a decision of the Commissioners of Inland Revenue (or an officer of the Commissioners of Inland Revenue where the power to decide is exercised by an officer of the Commissioners 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 His Majesty's Revenue and Customs and the functions of officers of the Commissioners of Inland Revenue were transferred to officers of Revenue and Customs. There are amendments to article 9 but none are relevant for the purposes of this instrument.

(**10**) S.I. 1975/563; relevant amending instruments are S.I. 1977/342, 1990/621, 1994/1832 and 2010/788.

(**11**) S.R. 1978 No. 114, amended by S.R. 1990 No. 123, S.R. 1994 No. 269 and by S.R. 2010 No. 110; there are other amending instruments but none are relevant.

EXPLANATORY NOTE

(This note is not part of the Regulations)

This instrument contains only provisions made in consequence of an instrument made under section 150 of the Social Security Administration Act 1992 (c. 5), and section 132(1) of the Social Security Administration (Northern Ireland) Act 1992 (c. 8).

Regulation 2 provides that where a question has arisen about the effects of Child Benefit and Guardian's Allowance Up-rating Order 2026 (S.I. 2026/232) on guardian's allowance already in payment, the up-rated rates will not apply until that question is determined by His 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 (S.I. 1975/563) and regulation 5 of the Social Security Benefit (Persons Abroad) Regulations (Northern Ireland) 1978 (S.R. 1978 No. 114) to restrict the application of the increases specified in the Child Benefit and Guardian's Allowance Up-rating Order 2026 in cases where the beneficiary is not ordinarily resident in the United Kingdom.

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