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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (S.I. 2002/2005); the Child Tax Credit Regulations 2002 (S.I. 2002/2007); the Social Security Contributions and Benefits Act 1992 (c. 4); and the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7).

Regulation 2 increases the maximum rate of the disability and severe disability elements of working tax credit from £3,000 and £1,290 to £3,090 and £1,330 respectively.

Regulation 3 increases the rate of the disability element of child tax credit from £3,175 to £3,275 for a disabled child or qualifying young person and from £4,465 to £4,600 for a severely disabled child or qualifying young person.

Regulations 4 and 5 increase the weekly rate of guardian's allowance from £16.70 to £17.20.

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