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STATUTORY INSTRUMENTS

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**2024 No. 247**

**The Tax Credits, Child Benefit and Guardian's  
Allowance Up-rating Regulations 2024**

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Tax Credits, Child Benefit and Guardian's Allowance Up-rating Regulations 2024.

(2) This regulation and regulations 2, 3 and 4 come into force on 6th April 2024.

(3) Regulations 5, 6 and 7 come into force on 8th April 2024.

(4) Regulations 2, 3 and 4 have effect in relation to awards of tax credits for the tax year beginning on 6th April 2024 and subsequent tax years.