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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**

**Amendment of the Child Tax Credit Regulations 2002**

**3.** Regulation 7 (determination of the maximum rate at which a person or persons may be entitled to child tax credit) of the Child Tax Credit Regulations 2002<sup>(1)</sup> is amended as follows—

- (a) in paragraph (4)(c) and 4(f) for “£3,235” substitute “£3,455”; and
- (b) in paragraph (5)—
  - (i) in sub-paragraph (a) for “£3,905” substitute “£4,170”; and
  - (ii) in sub-paragraph (b) for “£5,480” substitute “£5,850”.

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<sup>(1)</sup> S.I. 2002/2007, relevantly amended by S.I. 2017/387, S.I. 2017/406, and most recently by S.I. 2023/237.