
DRAFT STATUTORY INSTRUMENTS

2012 No.

The Tax Credits Up-rating Regulations 2012

The Tax Credits Up-rating Regulations 2011: continuance of effect

5. The amendments made by the following provisions of the Tax Credits Up-rating Regulations 2011⁽¹⁾ continue to have effect in relation to awards of tax credits for the tax year beginning on 6th April 2012 and subsequent tax years—

- (a) Regulation 2(2) (amendment of the Child Tax Credit Regulations 2002: family element);
- (b) Regulation 3(2) (amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002: child care element);
- (c) Regulation 4(2), (4), (5)(a) and (b) (amendment of the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002: income thresholds and rates of tax credits).