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STATUTORY INSTRUMENTS

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**2004 No. 941**

**The Tax Credits Up-rating Regulations 2004**

**Citation, commencement, effect and interpretation**

1.—(1) These Regulations may be cited as the Tax Credits Up-rating Regulations 2004 and shall come into force on 6th April 2004.

(2) In these Regulations—

“the Child Tax Credit Regulations” means the Child Tax Credit Regulations 2002<sup>(1)</sup>;

“the Entitlement Regulations” means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002<sup>(2)</sup>;

“the Income Thresholds Regulations” means the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002<sup>(3)</sup>.

(3) These Regulations have effect in relation to awards of tax credits for the tax year beginning on 6th April 2004 and subsequent tax years.

**Amendment of the Child Tax Credit Regulations**

2. In regulation 7(4) of the Child Tax Credit Regulations (individual element of the child tax credit)—

(a) in sub-paragraph (a) for “£3,600” substitute “£3,840”;

(b) in sub-paragraph (b) for “£4,465” substitute “£4,730”;

(c) in sub-paragraph (c) for “£1,445” substitute “£1,625”;

(d) in sub-paragraph (d) for “£3,600” substitute “£3,840”;

(e) in sub-paragraph (e) for “£4,465” substitute “£4,730”; and

(f) in sub-paragraph (f) for “£1,445” substitute “£1,625”.

**Amendment of the Entitlement Regulations**

3. For the Table in Schedule 2 to the Entitlement Regulations substitute the Table set out in the Schedule to these Regulations.

**Amendment of the Income Thresholds Regulations**

4. In regulation 3(3) of the Income Thresholds Regulations (first income threshold for those entitled to child tax credit) for “£13,230” substitute “£13,480”.

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(1) S.I.2002/2007.

(2) S.I. 2002/2005.

(3) S.I. 2002/2008.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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29th March 2004

*John Heppell*  
*Jim Murphy*  
Two of the Lords Commissioners of Her  
Majesty's Treasury