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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.

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<sup>(1)</sup> S.I.2002/2007.

<sup>(2)</sup> S.I. 2002/2005.

<sup>(3)</sup> S.I. 2002/2008.