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STATUTORY INSTRUMENTS

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**2005 No. 681**

**The Tax Credits Up-rating Regulations 2005**

**Citation, commencement, effect and interpretation**

1.—(1) These Regulations may be cited as the Tax Credits Up-rating Regulations 2005 and shall come into force on 6th April 2005.

(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 2005 and subsequent tax years.

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(1) S.I.2002/2007.  
(2) S.I.2002/2005.  
(3) S.I.2002/2008.