
STATUTORY INSTRUMENTS

2006 No. 963

The Tax Credits Up-rating Regulations 2006

Citation, commencement, interpretation and effect

1.—(1) These Regulations may be cited as the Tax Credits Up-rating Regulations 2006 and shall come into force on 6th April 2006.

(2) In these Regulations—

“the Child Tax Credit Regulations” means the Child Tax Credit Regulations 2002⁽¹⁾;

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

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

(3) These Regulations have effect in relation to awards of tax credits for the tax year beginning on 6th April 2006 and subsequent tax years.

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