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STATUTORY INSTRUMENTS

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**2006 No. 963**

**The Tax Credits Up-rating Regulations 2006**

**Amendment of the Entitlement Regulations**

3.—(1) In regulation 20(2) of the Entitlement Regulations (maximum rate of the child care element of a working tax credit), for “70 per cent.” substitute “80 per cent.”.

(2) For the Table in Schedule 2(1) to the Entitlement Regulations substitute the Table set out in the Schedule to these Regulations.