STATUTORY INSTRUMENTS

## 2006 No. 963

## The Tax Credits Up-rating Regulations 2006

## Amendment of the Income Thresholds Regulations

**4.**—(1) In regulation 3(3) of the Income Thresholds Regulations (first income threshold for those entitled to child tax credit) for "£13,910" substitute "£14,155".

(2) In regulation 5 (amounts prescribed for the purposes of section 7(3)(a) and (b) of the Act) for "£2,500" substitute "£25,000".

(3) In regulation 8(3) (determination of child tax credit) for "£13,910" (threshold amount shown at step 4) substitute "£14,155".