STATUTORY INSTRUMENTS

2007 No. 828

The Tax Credits Up-rating Regulations 2007

Amendment of the Income Thresholds Regulations

- **4.**—(1) In regulation 3(3) (first income threshold for those entitled to child tax credit) for "£14,155" substitute "£14,495".
- (2) In regulation 8(3) (determination of child tax credit) for "£14,155" (threshold amount shown at step 4) substitute "£14,495".