
STATUTORY INSTRUMENTS

2008 No. 796

The Tax Credits Up-rating Regulations 2008

Citation, commencement, interpretation and effect

1.—(1) These Regulations may be cited as the Tax Credits Up-rating Regulations 2008 and shall come into force on 6th April 2008.

(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 2008 and subsequent tax years.

⁽¹⁾ [S.I. 2002/2007](#), last amended by [S.I. 2007/828](#); there are other amending instruments but none is relevant.

⁽²⁾ [S.I. 2002/2005](#), last amended by [S.I. 2007/828](#); there are other amending instruments but none is relevant.

⁽³⁾ [S.I. 2002/2008](#), last amended by [S.I. 2007/828](#); there are other amending instruments but none is relevant.