
STATUTORY INSTRUMENTS

2010 No. 981

The Tax Credits Up-rating Regulations 2010

Citation, commencement, interpretation and effect

1.—(1) These Regulations may be cited as the Tax Credits Up-rating Regulations 2010 and shall come into force on 6th April 2010.

(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 year beginning on 6th April 2010.

Amendment of the Child Tax Credit Regulations

2.—(1) The Child Tax Credit Regulations are amended as follows.

(2) In regulation 7(4) (individual element)—

(a) in sub-paragraph (a) for “£4,905” substitute “£5,015”;

(b) in sub-paragraph (b) for “£5,980” substitute “£6,110”;

(c) in sub-paragraph (c) for “£2,235” substitute “£2,300”;

(d) in sub-paragraph (d) for “£4,905” substitute “£5,015”;

(e) in sub-paragraph (e) for “£5,980” substitute “£6,110”; and

(f) in sub-paragraph (f) for “£2,235” substitute “£2,300”.

Amendment of the Entitlement Regulations

3. For the Table in Schedule 2 to the Entitlement Regulations (maximum rates of the elements of a working tax credit) substitute the Table set out in the Schedule to these Regulations.

Amendment of the Income Thresholds Regulations

4.—(1) The Income Thresholds Regulations are amended as follows.

(2) In regulation 3(3) (first income threshold for those entitled to child tax credit) for “£16,040” substitute “£16,190”.

(3) In regulation 8(3) (determination of child tax credit) in step 4 for “£16,040” substitute “£16,190”.

(1) [S.I. 2002/2007](#); last relevant amending instrument is [S.I. 2009/800](#).

(2) [S.I. 2002/2005](#); last relevant amending instrument is [S.I. 2009/800](#).

(3) [S.I. 2002/2008](#); last relevant amending instrument is [S.I. 2009/800](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

24th March 2010

Tony Cunningham
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Two of the Lords Commissioners of Her
Majesty's Treasury