
STATUTORY INSTRUMENTS

2011 No. 1035

The Tax Credits Up-rating Regulations 2011

Citation, commencement, and effect

1.—(1) These Regulations may be cited as the Tax Credits Up-rating Regulations 2011 and come into force on 6th April 2011.

(2) These Regulations have effect in relation to awards of tax credits for the year beginning on 6th April 2011.