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STATUTORY INSTRUMENTS

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**2012 No. 849**

**TAX CREDITS**

**The Tax Credits Up-rating Regulations 2012**

*Made* - - - - - *14th March 2012*

*Coming into force* - - - - - *6th April 2012*

Following a review in the tax year 2011-12 of the amounts specified in section 41(2) of the Tax Credits Act 2002<sup>(1)</sup>, the Treasury have determined that Regulations should be made prescribing increases in some of those amounts.

A draft of these Regulations was laid before Parliament in accordance with section 66(1) and (2)(a) of that Act and approved by resolution of each House of Parliament.

The Treasury make the following Regulations in the exercise of the powers conferred by sections 7(1)(a), 9, 11 to 13, 65(1) and 67 of that Act<sup>(2)</sup>.

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(1) 2002 c. 21.

(2) Section 67 provides that “prescribed” means “prescribed by regulations”.