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STATUTORY INSTRUMENTS

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**2012 No. 849**

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

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Tax Credits Up-rating Regulations 2012 and come into force on 6th April 2012.

(2) These Regulations have effect in relation to awards of tax credits for the tax year beginning on 6th April 2012 and subsequent tax years.