Status:	This is the	original ve	ersion (as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

STATUTORY INSTRUMENTS

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.