
STATUTORY INSTRUMENTS

2012 No. 849

The Tax Credits Up-rating Regulations 2012

Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

3.—(1) The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(1) are amended as follows.

(2) For the Table in Schedule 2 (maximum rates of the elements of a working tax credit)(2) substitute—

<i>“Relevant element of working tax credit</i>	<i>Maximum annual rate</i>
1. Basic element	£1,920
2. Disability element	£2,790
3. 30 hour element	£790
4. Second adult element	£1,950
5. Lone parent element	£1,950
6. Severe disability element	£1,190”

(1) [S.I. 2002/2005](#); the last relevant amending instrument is [S.I. 2011/1035](#).

(2) The 50 plus element of working tax credit is withdrawn by a separate instrument with effect from 6th April 2012.