
STATUTORY INSTRUMENTS

2013 No. 750

The Tax Credits Up-rating, etc. Regulations 2013

Amendment of the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002

4.—(1) The Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002⁽¹⁾ are amended as follows.

(2) In regulation 3(3) (manner in which amounts to be determined for the purposes of section 7(1) (a) of the Act) for “£15,860” substitute “£15,910”.

(3) In regulation 5(a) (amounts prescribed for the purposes of section 7(3) of the Act) for “£10,000” substitute “£5,000”.

(4) In regulation 8(3) (determination of rate of child tax credit) in Step 4 for “£15,860” substitute “£15,910”.

⁽¹⁾ [S.I. 2002/2008](#); relevant amending instruments are [S.I. 2010/751](#) and [S.I. 2010/981](#).