
STATUTORY INSTRUMENTS

2014 No. 845

TAX CREDITS

The Tax Credits Up-rating Regulations 2014

Made - - - - - *26th March 2014*

Coming into force - - - - - *6th April 2014*

Following a review in the tax year 2013-14 of the amounts specified in section 41(2) of the Tax Credits Act 2002⁽¹⁾, 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 a resolution of each House of Parliament.

The Treasury make the following Regulations in the exercise of the powers conferred by sections 7(1)(a), 7(3), 9, 11, 13, 65(1) and 67 of that Act⁽²⁾.

(1) 2002 c. 21.

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