
STATUTORY INSTRUMENTS

2014 No. 845

The Tax Credits Up-rating Regulations 2014

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

3. The table in Schedule 2 (maximum rates of the elements of a working tax credit) to the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002⁽¹⁾ is amended as follows—

- (a) in item 2 (disability element), in the second column, for “£2,855” substitute “£2,935”;
- (b) in item 6 (severe disability element), in the second column, for “£1,220” substitute “£1,255”.

⁽¹⁾ [S.I. 2002/2005](#); the last relevant amending instrument is [S.I. 2013/750](#).