
STATUTORY INSTRUMENTS

2016 No. 393

The Tax Credits (Income Thresholds and Determination of Rates) (Amendment) Regulations 2016

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

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

(2) In regulation 5(a) (amounts prescribed for the purposes of section 7(3)(a) and (b) of the Act) for “£5,000” substitute “£2,500”.

⁽¹⁾ [S.I. 2002/2008](#), amended by [SI 2013/750](#); there are other amending instruments but none is relevant.