
STATUTORY INSTRUMENTS

2017 No. 406

**The Tax Credits and Guardian's Allowance
Up-rating etc. Regulations 2017**

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

2. 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 “£2,970” substitute “£3,000”; and
- (b) in item 6 (severe disability element), in the second column for “£1,275” substitute “£1,290”.

⁽¹⁾ S.I. 2002/2005, amended by S.I. 2015/451.