
STATUTORY INSTRUMENTS

2017 No. 406

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

Amendment of the Child Tax Credit Regulations 2002

3. In regulation 7 (determination of the maximum rate at which a person or persons may be entitled to child tax credit) of the Child Tax Credit Regulations 2002⁽¹⁾, after paragraph (4) insert—

“(5) The disability element of child tax credit—

- (a) where the child or qualifying young person is disabled, is £3,175;
- (b) where the child or qualifying young person is severely disabled, is £4,465.”.

⁽¹⁾ [S.I. 2002/2007](#), amended by [S.I. 2017/387](#); there are other amending instruments but none is relevant.