
STATUTORY INSTRUMENTS

2018 No. 344

The Tax Credits and Guardian's Allowance
Up-rating etc. Regulations 2018

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Tax Credits and Guardian's Allowance Up-rating etc. Regulations 2018.

(2) These Regulations come into force on 6th April 2018 except for regulations 4 and 5 which come into force on 9th April 2018.

(3) Regulations 2 and 3 have effect in relation to awards of tax credits for the tax year beginning on 6th April 2018 and subsequent tax years.