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STATUTORY INSTRUMENTS

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**2019 No. 252**

The Tax Credits and Guardian's  
Allowance Up-rating Regulations 2019

**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<sup>(1)</sup> is amended as follows—

- (a) in item 2 (disability element), in the second column for “£3,090” substitute “£3,165”; and
- (b) in item 6 (severe disability element), in the second column for “£1,330” substitute “£1,365”.

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<sup>(1)</sup> S.I. 2002/2005, amended by 2018/344.