## STATUTORY INSTRUMENTS

## 2021 No. 156

## The Tax Credits, Child Benefit and Guardian's Allowance Up-rating Regulations 2021

## **Amendment of the Child Tax Credit Regulations 2002**

- **3.** 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) is amended as follows—
  - (a) in paragraph (4)(c) and (4)(f) for "£2,830" substitute "£2,845";
  - (b) in paragraph (5)—
    - (i) in sub-paragraph (a) for "£3,415" substitute "£3,435"; and
    - (ii) in sub-paragraph (b) for "£4,800" substitute "£4,825".

<sup>(1)</sup> S.I. 2002/2007, as amended by S.I. 2017/387, S.I. 2018/344, S.I. 2019/252 and S.I. 2020/298. There are other amending instruments but none are relevant.