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STATUTORY INSTRUMENTS

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**2022 No. 231**

**The Tax Credits, Child Benefit and Guardian's Allowance Up-rating Regulations 2022**

**Amendment of the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002**

4.—(1) The Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002<sup>(1)</sup> are amended as follows.

(2) In regulation 3 (manner in which amounts to be determined for the purposes of section 7(1) (a) of the Act)—

- (a) in paragraph (2) for “£6,565” substitute “£6,770”; and
- (b) in paragraph (3) for “£16,480” substitute “£17,005”.

(3) In regulation 7(3) (determination of rate of working tax credit) in Step 4 for “£6,565” substitute “£6,770”.

(4) In regulation 8(3) (determination of rate of child tax credit) in Step 4 for “£16,480” substitute “£17,005”.

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<sup>(1)</sup> S.I. 2002/2008, as amended by S.I. 2008/796, S.I. 2012/849, S.I. 2014/845, S.I. 2015/451, S.I. 2020/298 and S.I. 2021/156. There are other amending instruments but none is relevant.