
STATUTORY INSTRUMENTS

2023 No. 237

**SOCIAL SECURITY
TAX CREDITS**

**The Tax Credits, Child Benefit and Guardian's
Allowance Up-rating Regulations 2023**

*Made - - - - 1st March 2023
Coming into force in accordance with
regulation 1(2) and (3)*

**THE TAX CREDITS, CHILD BENEFIT AND GUARDIAN'S
ALLOWANCE UP-RATING REGULATIONS 2023**

1. Citation, commencement and effect
 2. Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002
 3. Amendment of the Child Tax Credit Regulations 2002
 4. Amendment of the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002
 5. Amendment of the Child Benefit (Rates) Regulations 2006
 6. Amendment of Schedule 4 to the Social Security Contributions and Benefits Act 1992
 7. Amendment of Schedule 4 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992
- Signature
Explanatory Note