
STATUTORY INSTRUMENTS

2023 No. 237

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

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⁽¹⁾ is amended as follows—

- (a) in item 1 (basic element), in the second column for “£2,070” substitute “£2,280”;
- (b) in item 2 (disability element), in the second column for “£3,345” substitute “£3,685”;
- (c) in item 3 (30 hour element), in the second column for “£860” substitute “£950”;
- (d) in items 4 (second adult element) and 5 (lone parent element), in the second column for “£2,125” substitute “£2,340”; and
- (e) in item 6 (severe disability element), in the second column for “£1,445” substitute “£1,595”.

⁽¹⁾ S.I. 2002/2005, most recently amended by S.I. 2022/231.