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STATUTORY INSTRUMENTS

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**2024 No. 247**

**The Tax Credits, Child Benefit and Guardian's  
Allowance Up-rating Regulations 2024**

**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 1 (basic element), in the second column for “£2,280” substitute “£2,435”;
- (b) in item 2 (disability element), in the second column for “£3,685” substitute “£3,935”;
- (c) in item 3 (30 hours element), in the second column for “£950” substitute “£1,015”;
- (d) in items 4 (second adult element) and 5 (lone parent element), in the second column for “£2,340” substitute “£2,500”; and
- (e) in item 6 (severe disability element), in the second column for “£1,595” substitute “£1,705”.

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<sup>(1)</sup> [S.I. 2002/2005](#). Schedule 2 has most recently been amended by [S.I. 2023/237](#).