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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 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 “£7,455” substitute “£7,955”; and
- (b) in paragraph (3) for “£18,725” substitute “£19,995”.

(3) In regulation 7(3) (determination of rate of working tax credit) in Step 4 for “£6,770” substitute “£7,995”.

(4) In regulation 8(3) (determination of rate of child tax credit) in Step 4 for “£17,005” substitute “£19,995”.

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<sup>(1)</sup> [S.I. 2002/2008](#). Regulation 3 has most recently been amended by [S.I. 2023/237](#).