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STATUTORY INSTRUMENTS

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**2019 No. 252**

**SOCIAL SECURITY  
TAX CREDITS**

**The Tax Credits and Guardian's  
Allowance Up-rating Regulations 2019**

*Made - - - - 13th February 2019  
Coming into force in accordance with  
regulation 1(2)*

**THE TAX CREDITS AND GUARDIAN'S  
ALLOWANCE UP-RATING REGULATIONS 2019**

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 Schedule 4 to the Social Security Contributions and Benefits Act 1992
  5. Amendment of Schedule 4 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992
- Signature  
Explanatory Note