## DRAFT STATUTORY INSTRUMENTS

## 2013 No.

## The Loss of Tax Credits Regulations 2013

## Citation, commencement and interpretation

- 1.—(1) These Regulations may be cited as the Loss of Tax Credits Regulations 2013 and come into force on 6th April 2013.
- (2) In these Regulations, references to sections of the Act are to sections of the Tax Credits Act 2002.