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STATUTORY INSTRUMENTS

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**2012 No. 849**

**The Tax Credits Up-rating Regulations 2012**

**Amendment of the Child Tax Credit Regulations 2002**

2.—(1) Regulation 7 of the Child Tax Credit Regulations 2002<sup>(1)</sup> (determination of the maximum rate) is amended as follows.

(2) In paragraph (4)—

- (a) in sub-paragraph (a) for “£5,355” substitute “£5,640”;
- (b) in sub-paragraph (b) for “£6,485” substitute “£6,830”;
- (c) in sub-paragraph (c) for “£2,555” substitute “£2,690”;
- (d) in sub-paragraph (d) for “£5,355” substitute “£5,640”;
- (e) in sub-paragraph (e) for “£6,485” substitute “£6,830”;
- (f) in sub-paragraph (f) for “£2,555” substitute “£2,690”.

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(1) [S.I. 2002/2007](#); the last relevant amending instrument is [S.I. 2011/1035](#), which made amendments in relation to awards of tax credits for the year beginning on 6th April 2011. See regulation 5 of this instrument.