
STATUTORY INSTRUMENTS

2014 No. 384

The Child Benefit and Tax Credits Up-rating Order 2014

Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

4. 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⁽¹⁾ is amended as follows—

- (a) in item 1 (basic element), in the second column, for “£1,920” substitute “£1,940”;
- (b) in item 3 (30 hour element), in the second column, for “£790” substitute “£800”;
- (c) in item 4 (second adult element), in the second column, for “£1,970” substitute “£1,990”;
- (d) in item 5 (lone parent element), in the second column, for “£1,970” substitute “£1,990”.

⁽¹⁾ [S.I. 2002/2005](#); the last relevant amending instrument is [S.I. 2013/750](#).