
STATUTORY INSTRUMENTS

2015 No. 451

The Tax Credits Up-rating Regulations 2015

Amendment to the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002

4.—(1) The Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002⁽¹⁾ are amended as follows.

(2) In regulation 3(3) (manner in which amounts to be determined for the purposes of section 7(1) (a) of the Act) for “£16,010” substitute “£16,105”.

(3) In regulation 8(3) (determination of rate of child tax credit) in Step 4 for “£16,010” substitute “£16,105”.

⁽¹⁾ [S.I. 2002/2008](#); the last relevant amending instruments are [S.I. 2014/845](#).