

---

STATUTORY INSTRUMENTS

---

**2018 No. 344**

**SOCIAL SECURITY  
TAX CREDITS**

**The Tax Credits and Guardian's Allowance  
Up-rating etc. Regulations 2018**

*Made - - - - 8th March 2018  
Coming into force in accordance with  
regulation 1(2)*

**THE TAX CREDITS AND GUARDIAN'S  
ALLOWANCE UP-RATING ETC. REGULATIONS 2018**

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