
STATUTORY INSTRUMENTS

2018 No. 344

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

Amendment of the Child Tax Credit Regulations 2002

3. Regulation 7 (determination of the maximum rate at which a person or persons may be entitled to child tax credit) of the Child Tax Credit Regulations 2002⁽¹⁾ is amended as follows—

- (a) in paragraph 5(a), for “£3,175” substitute “£3,275”; and
- (b) in paragraph 5(b), for “£4,465” substitute “£4,600”.

⁽¹⁾ S.I. 2002/2007, amended by S.I. 2017/387 and S.I. 2017/406; there are other amending instruments but none is relevant.