DRAFT STATUTORY INSTRUMENTS

2007 No.

The Tax Credits Up-rating Regulations 2007

Amendment of the Child Tax Credit Regulations

2.—(1) The Child Tax Credit Regulations are amended as follows.

(2) In regulation 7(4)(individual element)—

- (a) in sub-paragraph (a) for "£4,115" substitute "£4,285";
- (b) in sub-paragraph (b) for "£5,060" substitute "£5,265";

(c) in sub-paragraph (c) for "£1,765" substitute "£1,845";

- (d) in sub-paragraph (d) for "£4,115" substitute "£4,285";
- (e) in sub-paragraph (e) for "£5,060" substitute "£5,265"; and
- (f) in sub-paragraph (f) for "£1,765" substitute "£1,845".