## DRAFT STATUTORY INSTRUMENTS

## 2008 No.

## The Tax Credits Up-rating Regulations 2008

## 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 "£4,285" substitute "£4,625";
  - (b) in sub-paragraph (b) for "£5,265" substitute "£5,645";
  - (c) in sub-paragraph (c) for "£1,845" substitute "£2,085";
  - (d) in sub-paragraph (d) for "£4,285" substitute "£4,625";
  - (e) in sub-paragraph (e) for "£5,265" substitute "£5,645"; and
  - (f) in sub-paragraph (f) for "£1,845" substitute "£2,085".