## DRAFT STATUTORY INSTRUMENTS

## 2014 No.

## **TAX CREDITS**

The Tax Credits Up-rating Regulations 2014

\*\*\* Made 6th April 2014 Coming into force

## THE TAX CREDITS UP-RATING REGULATIONS 2014

- Citation, commencement and effect
- Amendment of the Child Tax Credit Regulations 2002
- Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002
- Amendment of the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002 Signature

**Explanatory Note**