
DRAFT STATUTORY INSTRUMENTS

2019 No.

The Tax Credits and Guardian's
Allowance Up-rating Regulations 2019

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Tax Credits and Guardian's Allowance Up-rating Regulations 2019.

(2) These Regulations come into force on 6th April 2019 except for regulations 4 and 5 which come into force on 8th April 2019.

(3) Regulations 2 and 3 have effect in relation to awards of tax credits for the tax year beginning on 6th April 2019 and subsequent tax years.