
DRAFT STATUTORY INSTRUMENTS

2019 No.

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

Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

2. The table in Schedule 2 (maximum rates of the elements of a working tax credit) to the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002⁽¹⁾ is amended as follows—

- (a) in item 2 (disability element), in the second column for “£3,090” substitute “£3,165”; and
- (b) in item 6 (severe disability element), in the second column for “£1,330” substitute “£1,365”.

⁽¹⁾ S.I. 2002/2005, amended by S.I. 2018/344.