
DRAFT STATUTORY INSTRUMENTS

2021 No.

**The Tax Credits, Child Benefit and Guardian's
Allowance Up-rating Regulations 2021**

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 1 (basic element), in the second column for “£1,995” substitute “£2,005”;
- (b) in item 2 (disability element), in the second column for “£3,220” substitute “£3,240”;
- (c) in item 3 (30 hour element), in the second column for “£825” substitute “£830”;
- (d) in items 4 (second adult element) and 5 (lone parent element), in the second column for “£2,045” substitute “£2,060”; and
- (e) in item 6 (severe disability element), in the second column for “£1,390” substitute “£1,400”.

⁽¹⁾ [S.I. 2002/2005](#), as amended by [S.I. 2013/750](#), [S.I. 2015/567](#), [S.I. 2017/406](#), [S.I. 2019/252](#), [S.I. 2020/298](#) and section 77(1) of the Coronavirus Act 2020 ([c.7](#)).