
DRAFT STATUTORY INSTRUMENTS

2021 No.

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

**Amendment of the Tax Credits (Income Thresholds and Determination of Rates)
Regulations 2002**

4.—(1) The Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002⁽¹⁾ are amended as follows.

(2) In regulation 3 (manner in which amounts to be determined for the purposes of section 7(1) (a) of the Act)—

- (a) in paragraph (2) for “£6,530” substitute “£6,565”; and
- (b) in paragraph (3) for “£16,385” substitute “£16,480”.

(3) In regulation 7(3) (determination of rate of working tax credit) in Step 4 for “£6,530” substitute “£6,565”.

(4) In regulation 8(3) (determination of rate of child tax credit) in Step 4 for “£16,385” substitute “£16,480”.

⁽¹⁾ S.I. 2002/2008, as amended by S.I. 2008/796, S.I. 2012/849, S.I. 2015/451, S.I. 2016/393 and S.I. 2020/298.