
DRAFT STATUTORY INSTRUMENTS

2023 No.

**The Tax Credits, Child Benefit and Guardian's
Allowance Up-rating Regulations 2023**

Amendment of the Child Benefit (Rates) Regulations 2006

5. Regulation 2(1) (rate of child benefit) of the Child Benefit (Rates) Regulations 2006⁽¹⁾ is amended as follows—

- (a) in sub-paragraph (a) (enhanced rate) for “£21.80” substitute “£24.00”; and
- (b) in sub-paragraph (b) (other cases) for “£14.45” substitute “£15.90”.

⁽¹⁾ [S.I. 2006/965](#). Regulation 2 was last amended by [S.I. 2022/231](#).