



# Coronavirus Act 2020

## 2020 CHAPTER 7

### PART 1

#### MAIN PROVISIONS

#### *Up-rating of working tax credit etc*

#### **77 Up-rating of working tax credit etc**

- (1) In the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 ([S.I. 2002/2005](#)), in the table in Schedule 2 (maximum rates of the elements of a working tax credit), item 1 (basic element) has effect in relation to the tax year 2020-21 as if the amount specified in the second column (maximum annual rate) were £3,040.
- (2) The modification made by subsection (1) does not apply for the purposes of any annual review carried out in accordance with section 41 of the Tax Credits Act 2002.
- (3) Where a sum mentioned in section 150(1) of the Social Security Administration Act 1992 (annual review in relation to up-rating of benefits) is modified in relation to the tax year 2020-21 for purposes connected with coronavirus or coronavirus disease, the modification does not apply for the purposes of any annual review carried out in accordance with that section.