
STATUTORY INSTRUMENTS

2005 No. 681

The Tax Credits Up-rating Regulations 2005

Amendment of the Entitlement Regulations

3.—(1) In regulation 20(3) of the Entitlement Regulations (maximum rate of the child care element of a working tax credit)—

- (a) in sub-paragraph (a) for “£135” substitute “£175”.
- (b) in sub-paragraph (b) for “£200” substitute “£300”.

(2) For the Table in Schedule 2 to the Entitlement Regulations substitute the Table set out in the Schedule to these Regulations.