## STATUTORY INSTRUMENTS

## 2008 No. 796

## The Tax Credits Up-rating Regulations 2008

## Amendment of the Child Tax Credit Regulations

**2.**—(1) The Child Tax Credit Regulations are amended as follows.

(2) In regulation 7(4)(individual element)—

- (a) in sub-paragraph (a) for "£4,285" substitute "£4,625";
- (b) in sub-paragraph (b) for "£5,265" substitute "£5,645";
- (c) in sub-paragraph (c) for "£1,845" substitute "£2,085";
- (d) in sub-paragraph (d) for "£4,285" substitute "£4,625";
- (e) in sub-paragraph (e) for "£5,265" substitute "£5,645"; and
- (f) in sub-paragraph (f) for "£1,845" substitute "£2,085".