STATUTORY INSTRUMENTS

2009 No. 800

The Tax Credits Up-rating Regulations 2009

Amendment of the Income Thresholds Regulations

- **4.**—(1) The Income Thresholds Regulations are amended as follows.
- (2) In regulation 3(3) (first income threshold for those entitled to child tax credit) for "£15,575" substitute "£16,040".
- (3) In regulation 8(3) (determination of child tax credit) in step 4 for "£15,575" substitute "£16,040".