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STATUTORY INSTRUMENTS

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**2010 No. 981**

**The Tax Credits Up-rating Regulations 2010**

**Citation, commencement, interpretation and effect**

1.—(1) These Regulations may be cited as the Tax Credits Up-rating Regulations 2010 and shall come into force on 6th April 2010.

(2) In these Regulations—

“the Child Tax Credit Regulations” means the Child Tax Credit Regulations 2002(1);

“the Entitlement Regulations” means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(2);

“the Income Thresholds Regulations” means the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002(3).

(3) These Regulations have effect in relation to awards of tax credits for the year beginning on 6<sup>th</sup> April 2010.

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(1) [S.I. 2002/2007](#); last relevant amending instrument is [S.I. 2009/800](#).  
(2) [S.I. 2002/2005](#); last relevant amending instrument is [S.I. 2009/800](#).  
(3) [S.I. 2002/2008](#); last relevant amending instrument is [S.I. 2009/800](#).