
STATUTORY INSTRUMENTS

2010 No. 981

The Tax Credits Up-rating Regulations 2010

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 “£16,040” substitute “£16,190”.

(3) In regulation 8(3) (determination of child tax credit) in step 4 for “£16,040” substitute “£16,190”.