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STATUTORY INSTRUMENTS

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**2011 No. 1035**

**The Tax Credits Up-rating Regulations 2011**

**Amendment of the Child Tax Credit Regulations**

2.—(1) Regulation 7 of the Child Tax Credit Regulations 2002<sup>(1)</sup> (determination of the maximum rate) is amended as follows.

(2) For paragraph (3) substitute—

“(3) The family element of child tax credit is £545.”.

(3) In paragraph (4)—

- (a) in sub-paragraph (a) for “£5,015” substitute “£5,355”;
- (b) in sub-paragraph (b) for “£6,110” substitute “£6,485”;
- (c) in sub-paragraph (c) for “£2,300” substitute “£2,555”;
- (d) in sub-paragraph (d) for “£5,015” substitute “£5,355”;
- (e) in sub-paragraph (e) for “£6,110” substitute “£6,485”;
- (f) in sub-paragraph (f) for “£2,300” substitute “£2,555”.

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<sup>(1)</sup> [S.I. 2002/2007](#); the last relevant amending instrument is [S.I.2010/981](#).