
STATUTORY INSTRUMENTS

2011 No. 1035

The Tax Credits Up-rating Regulations 2011

Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations

3.—(1) The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002⁽¹⁾ are amended as follows.

(2) In regulation 20(2) (the childcare percentage) for “80 per cent” substitute “70 per cent”.

(3) For the Table in Schedule 2 (maximum rates of the elements of a working tax credit) substitute the Table set out in the Schedule to these Regulations.

⁽¹⁾ [S.I. 2002/2005](#); relevant amending instruments are [S.I. 2006/963](#) and [S.I. 2010/981](#).