
STATUTORY INSTRUMENTS

2015 No. 451

The Tax Credits Up-rating Regulations 2015

Amendment of the Child Tax Credit Regulations 2002

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

(2) In paragraph (4)—

- (a) in sub-paragraph (a) for “£5,850” substitute “£5,920”;
- (b) in sub-paragraph (b) for “£7,105” substitute “£7,195”;
- (c) in sub-paragraph (d) for “£5,850” substitute “£5,920”;
- (d) in sub-paragraph (e) for “£7,105” substitute “£7,195”.