STATUTORY INSTRUMENTS

## 2016 No. 393

## The Tax Credits (Income Thresholds and Determination of Rates) (Amendment) Regulations 2016

## Citation, commencement and effect

**1.**—(1) These Regulations may be cited as the Tax Credits (Income Thresholds and Determination of Rates) (Amendment) Regulations 2016 and come into force on 6th April 2016.

(2) These Regulations have effect in relation to awards of tax credits for the tax year beginning on 6th April 2016 and subsequent tax years.