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STATUTORY INSTRUMENTS

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**2017 No. 406**

**The Tax Credits and Guardian's Allowance  
Up-rating etc. Regulations 2017**

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Tax Credits and Guardian's Allowance Up-rating etc. Regulations 2017.

(2) These Regulations come into force on 6th April 2017 except for regulations 4 and 5 which come into force on 10th April 2017.

(3) Regulations 2 and 3 have effect in relation to awards of tax credits for the tax year beginning on 6th April 2017 and subsequent tax years.