
STATUTORY INSTRUMENTS

2020 No. 298

**The Tax Credits, Child Benefit and Guardian's
Allowance Up-rating Regulations 2020**

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Tax Credits, Child Benefit and Guardian's Allowance Up-rating Regulations 2020.

(2) These Regulations come into force on 6th April 2020.

(3) Regulations 2, 3 and 4 have effect in relation to awards of tax credits for the tax year beginning on 6th April 2020 and subsequent tax years.