## STATUTORY INSTRUMENTS

## 2021 No. 156

## The Tax Credits, Child Benefit and Guardian's Allowance Up-rating Regulations 2021

## Amendment of the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002

- **4.**—(1) The Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002(1) are amended as follows.
- (2) In regulation 3 (manner in which amounts to be determined for the purposes of section 7(1) (a) of the Act)—
  - (a) in paragraph (2) for "£6,530" substitute "£6,565"; and
  - (b) in paragraph (3) for "£16,385" substitute "£16,480".
- (3) In regulation 7(3) (determination of rate of working tax credit) in Step 4 for "£6,530" substitute "£6,565".
- (4) In regulation 8(3) (determination of rate of child tax credit) in Step 4 for "£16,385" substitute "£16,480".