
STATUTORY INSTRUMENTS

2023 No. 237

**The Tax Credits, Child Benefit and Guardian's
Allowance Up-rating Regulations 2023**

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Tax Credits, Child Benefit and Guardian's Allowance Up-rating Regulations 2023.

(2) This regulation and regulations 2, 3 and 4 come into force on 6th April 2023.

(3) Regulations 5, 6 and 7 come into force on 10th April 2023.

(4) Regulations 2, 3 and 4 have effect in relation to awards of tax credits for the tax year beginning on 6th April 2023 and subsequent tax years.