
STATUTORY INSTRUMENTS

2023 No. 237

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

Amendment of the Child Tax Credit Regulations 2002

3. Regulation 7 (determination of the maximum rate at which a person or persons may be entitled to child tax credit) of the Child Tax Credit Regulations 2002⁽¹⁾ is amended as follows—

- (a) in paragraph (4)(c) and (4)(f) for “£2,935” substitute “£3,235”; and
- (b) in paragraph (5)—
 - (i) in sub-paragraph (a) for “£3,545” substitute “£3,905”; and
 - (ii) in sub-paragraph (b) for “£4,975” substitute “£5,480”.

⁽¹⁾ S.I. 2002/2007, relevantly amended by S.I. 2017/387, S.I. 2017/406 and most recently by S.I. 2022/231.