
STATUTORY INSTRUMENTS

2023 No. 237

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

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

4. Regulation 3 (manner in which amounts to be determined for the purposes of section 7(1)(a) of the Act) of the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002⁽¹⁾ is amended as follows—

- (a) in paragraph (2) for “£6,770” substitute “£7,455”; and
- (b) in paragraph (3) for “£17,005” substitute “£18,725”.

⁽¹⁾ [S.I. 2002/2008](#). Regulation 3 was last amended by [S.I. 2022/231](#).