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STATUTORY INSTRUMENTS

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**2023 No. 237**

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

**Amendment of the Child Benefit (Rates) Regulations 2006**

**5.** Regulation 2(1) (rate of child benefit) of the Child Benefit (Rates) Regulations 2006<sup>(1)</sup> is amended as follows—

- (a) in sub-paragraph (a) (enhanced rate) for “£21.80” substitute “£24.00”; and
- (b) in sub-paragraph (b) (other cases) for “£14.45” substitute “£15.90”.

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<sup>(1)</sup> [S.I. 2006/965](#). Regulation 2 was last amended by [S.I. 2022/231](#).