
STATUTORY INSTRUMENTS

2005 No. 681

The Tax Credits Up-rating Regulations 2005

Citation, commencement, effect and interpretation

1.—(1) These Regulations may be cited as the Tax Credits Up-rating Regulations 2005 and shall come into force on 6th April 2005.

(2) In these Regulations

“the Child Tax Credit Regulations” means the Child Tax Credit Regulations 2002⁽¹⁾

“the Entitlement Regulations” means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002⁽²⁾

“the Income Thresholds Regulations” means the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002⁽³⁾

(3) These Regulations have effect in relation to awards of tax credits for the tax year beginning on 6th April 2005 and subsequent tax years.

Amendment of Child Tax Credit Regulations

2.—(1) The Child Tax Credit Regulations are amended as follows.

(2) In regulation 7(4) (individual element)—

(a) in sub-paragraph (a) for “£3,840” substitute “£3,975”;

(b) in sub-paragraph (b) for “£4,730” substitute “£4,895”;

(c) in sub-paragraph (c) for “£1,625” substitute “£1,690”;

(d) in sub-paragraph (d) for “£3,840” substitute “£3,975”;

(e) in sub-paragraph (e) for “£4,730” substitute “£4,895”;

(f) in sub-paragraph (f) for “£1,625” substitute “£1,690”.

Amendment of the Entitlement Regulations

3.—(1) In regulation 20(3) of the Entitlement Regulations (maximum rate of the child care element of a working tax credit)—

(a) in sub-paragraph (a) for “£135” substitute “£175”.

(b) in sub-paragraph (b) for “£200” substitute “£300”.

(2) For the Table in Schedule 2 to the Entitlement Regulations substitute the Table set out in the Schedule to these Regulations.

(1) [S.I.2002/2007](#).

(2) [S.I.2002/2005](#).

(3) [S.I.2002/2008](#).

Amendment of the Income Thresholds Regulations

4.—(1) In regulation 3(2) of the Income Thresholds Regulations (first income threshold for those entitled to working tax credit) for “£5,060” substitute “£5,220”.

(2) In regulation 3(3) of the Income Thresholds Regulations (first income threshold for those entitled to child tax credit) for “£13,480” substitute “£13,910”.

(3) In regulation 7(3) (determination of rate of working tax credit) for “£5,060” (threshold amount shown at step 4) substitute “£5,220”.

(4) In regulation 8(3) (determination of child tax credit) for “£13,230” (threshold amount shown at step 4) substitute “£13,910”.

10th March 2005

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