
STATUTORY INSTRUMENTS

2024 No. 266

The Carer's Leave (Consequential Amendments to Subordinate Legislation) Regulations 2024

Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

3.—(1) The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(1) are amended as follows.

(2) In regulation 4 (entitlement to basic element of Working Tax Credit: qualifying remunerative work)—

- (a) in sub-paragraph (4)(c) after “Schedule 7 of the Coronavirus Act 2020,” omit “and”;
- (b) in paragraph (4)(d)(ii) after “consequence of coronavirus” for “.” substitute “, and”;
- (c) after paragraph (4)(d)(ii) insert—
 - “(e) any period of absence from work due to taking carer’s leave under section 80J of the Employment Rights Act 1996(2),”.

(1) S.I. 2002/2005, amended by S.I. 2020/1515, S.I. 2020/534 there are other amending instruments but none is relevant.
(2) 1996 c. 18; section 80J was inserted by the Carer’s Leave Act 2023 (c. 18) Schedule, Part 1, paragraph 2.