
Status: Point in time view as at 01/09/2008.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

STATUTORY INSTRUMENTS

2002 No. 2005

The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

PART 2

CONDITIONS OF ENTITLEMENT

Death of a child or qualifying young person for whom the claimant is responsible

Entitlement after death of a child or qualifying young person for whom the claimant is responsible

19.—(1) Paragraph (2) applies if—

- (a) the death occurs of a child or qualifying young person,
- (b) working tax credit is payable to a person who was, or to a couple at least one of whom was, immediately before the death responsible for that child or qualifying young person;
- (c) the prescribed conditions for an element of working tax credit were satisfied because the claimant, or at least one of the claimants, was responsible for that child or qualifying person, but would not have been satisfied but for that responsibility; and
- (d) the prescribed conditions would have continued to be satisfied but for the death.

(2) If this paragraph applies, working tax credit shall continue to be payable, as if the child or qualifying young person had not died, for the period for which child tax credit continues to be payable in accordance with regulation 6 of the Child Tax Credit Regulations 2002 ^{M1}.

Marginal Citations

M1 [S.I. 2002/2007](#).

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