STATUTORY INSTRUMENTS

2002 No. 2005

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

PART 2

CONDITIONS OF ENTITLEMENT

Second adult element

Second adult element

11.—(1) The determination of the maximum rate must include the second adult element if the claim is a joint claim unless—

- (a) one of the claimants is aged 50 or over;
- (b) the 50 plus element is payable; and
- (c) neither of the claimants is engaged in qualifying remunerative work for at least 30 hours per week.

Sub-paragraph (c) is subject to the following qualification.

- (2) Paragraph (1)(c) does not apply if at least one of the claimants—
- (i) is responsible for a child or a qualifying young person; or
- (ii) satisfies regulation 9(1).

Status:

Point in time view as at 01/08/2002.

Changes to legislation:

There are currently no known outstanding effects for the The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, Cross Heading: Second adult element.