

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

[^{F1}11.—(1) The determination of the maximum rate must include the second adult element if the claim is a joint claim.

This is subject to the following provisions of this regulation.

^{F2}(2)

^{F2}(3)

[^{F3}(4) The determination of the maximum rate shall ^{F4}... not include the second adult element if neither claimant has responsibility for a child or qualifying young person, and

(a) one claimant is serving a custodial sentence of more than twelve months, or

(b) one claimant is subject to immigration control within the meaning of [^{F5}section 115(9)] of the Immigration and Asylum Act 1999.]

[^{F6}(5) Paragraph (4)(b) does not apply where the claimant subject to immigration control is a person to whom Case 4 of regulation 3(1) of the Tax Credits (Immigration) Regulations 2003 applies.]]

Textual Amendments

- F1** Reg. 11 substituted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **10**
- F2** Reg. 11(2)(3) omitted (6.4.2012) by virtue of [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **2(15)(a)**
- F3** Reg. 11(4) substituted (6.4.2009) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2009 \(S.I. 2009/697\)](#), regs. 1(c), **4(1)**
- F4** Word in reg. 11(4) omitted (6.4.2012) by virtue of [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **2(15)(b)**
- F5** Words in reg. 11(4) substituted (6.4.2010) by [The Tax Credits \(Miscellaneous Amendments\) \(No. 2\) Regulations 2009 \(S.I. 2009/2887\)](#), regs. 1(b), **3(2)**
- F6** Reg. 11(5) inserted (6.4.2010) by [The Tax Credits \(Miscellaneous Amendments\) \(No. 2\) Regulations 2009 \(S.I. 2009/2887\)](#), regs. 1(b), **3(3)**

Status:

Point in time view as at 06/04/2012.

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.