
STATUTORY INSTRUMENTS

2002 No. 2005

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

PART 2

CONDITIONS OF ENTITLEMENT

Severe disability element

Severe disability element

17.—(1) The determination of the maximum rate must include the severe disability element if the claimant, or, in the case of a joint claim, one of the claimants satisfies paragraph (2).

(2) A person satisfies this paragraph if a disability living allowance, attributable to the care component payable at the highest rate prescribed under section 72(3) of the Contributions and Benefits Act or an attendance allowance at the higher rate prescribed under section 65(3) of that Act—

- (a) is payable in respect of him; or
- (b) would be so payable but for a suspension of benefit by virtue of regulations under section 113(2) of the Contributions and Benefits Act (suspension during hospitalisation), or an abatement as a consequence of hospitalisation.