
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Point in time view as at 06/04/2019.

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.