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STATUTORY INSTRUMENTS

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**2002 No. 2005**

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

PART 2 **U.K.**

CONDITIONS OF ENTITLEMENT

*Lone parent element*

**Lone parent element** **U.K.**

**12.** The determination of the maximum rate must include the lone parent element if—

- (a) the claim is a single claim; and
- (b) the claimant is responsible for [<sup>F1</sup>a child or qualifying young person].

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**Textual Amendments**

**F1** Words in reg. 12 substituted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **11**

**Changes to legislation:**

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