
STATUTORY INSTRUMENTS

2002 No. 2005

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

PART 1

GENERAL

Citation, commencement and effect

1. These Regulations may be cited as the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 and shall come into force—

- (a) for the purpose of enabling claims to be made, on 1st August 2002;
- (b) for the purpose of enabling decisions on claims to be made, on 1st January 2003; and
- (c) for all other purposes, on 6th April 2003;

and shall have effect for the tax year beginning on 6th April 2003 and subsequent tax years.