
STATUTORY INSTRUMENTS

2002 No. 2005

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

PART 2

CONDITIONS OF ENTITLEMENT

Child care element

14.—(1) [^{F1}Subject to paragraph (1A),] for the purposes of section 12 of the Act charges incurred for child care are charges paid by the person, or in the case of a joint claim, by either or both of the persons, for child care provided for any child for whom the person, or at least one of the persons, is responsible [^{F2}within the meaning of regulation 3 of the Child Tax Credit Regulations 2002]. In these Regulations, such charges are called “relevant child care charges”.

[^{F3}(1A) Child care charges do not include charges in respect of care provided by

[^{F4}(a) a relative of the child, wholly or mainly in the child’s home, or]

[^{F5}(b)

[a provider mentioned in regulation 14(2)(c)(v), in circumstances where the care is
^{F6}(c) excluded from being qualifying child care by Article 4(2)(c) of the Tax Credits (Approval of Home Child Care Providers) Scheme (Northern Ireland) 2006.]

[a provider mentioned in [^{F8}regulation 14(2)(f)(vii)], in circumstances where the care is
^{F7}(d) excluded from being qualifying child care by [^{F9}Article 5(2)(d) of The Approval of Home Childcare Providers (Wales) Scheme 2021].]

[a foster parent[^{F11}, a foster carer or a kinship carer] in respect of a child whom [^{F12}that
^{F10}(e) person is fostering or is looking after as the child’s kinship carer].]

[^{F3}(1B) For the purposes of this regulation—

(a) “relative” means parent, grandparent, aunt, uncle, brother or sister whether by blood, half blood, marriage[^{F13}, civil partnership] or affinity;

(b) “the child’s home” means the home of the person, or in the case of a joint claim of either or both of the persons, responsible for the child.]

[^{F14}(c) “foster parent” in relation to a child—

(i) in relation to England, means a person with whom the child is placed under [^{F15}the Care Planning, Placement and Case Review (England) Regulations 2010];

(ii) in relation to Wales, means a person with whom the child is placed under [^{F16}the Care Planning, Placement and Case Review (Wales) Regulations 2015];

- (iii) in relation to Northern Ireland, means a person with whom the child is placed under the Foster Placement (Children) Regulations (Northern Ireland) 1996; ^{F17} ...
 - (d) “foster carer” and “kinship carer” have the meanings given in regulation 2 of the Looked After Children (Scotland) Regulations 2009^[F18]; and
 - (e) “Ministry of Defence personnel” means Her Majesty’s forces, which has the same meaning as in the Armed Forces Act 2006, and their families, and civil servants employed by the Ministry of Defence and their families.]
- (2) “Child care” means care provided for a child—
- (a) in England ^{F19} ...—
 - ^{F20}(i)
 - ^{F21}(ii)
 - ^[F22](ia) by a person registered under Part 3 of the Childcare Act 2006;]
 - ^[F23](iii) in respect of any period on or before the last day the child is treated as a child for the purpose of this regulation by or under the direction of the proprietor of a school on the school premises ^[F24](subject to paragraph (2B));]
 - (iv) ^{F25} ..., ^{F26} ...
 - ^{F27}(v)
 - ^{F28}(vi)
 - ^[F29](vii) by a carer provided by a person who is a service provider within the meaning of the Health and Social Care Act 2008 (Regulated Activities) Regulations 2014 in relation to the regulated activity of personal care within paragraph 1 of Schedule 1 to those Regulations;]
 - ^{F30}(viii)
 - (b) in Scotland—
 - (i) by a person in circumstances where the care service provided by him consists of child minding or of day care of children within the meaning of ^[F31]schedule 12 to the Public Services Reform (Scotland) Act 2010 and is registered under Part 5 of that Act]; ^{F32} ...
 - ^[F33](ia) by a child care agency where the service consists of or includes supplying, or introducing to persons who use the service, child carers within the meaning of ^[F34]paragraph 5 of schedule 12 to the Public Services Reform (Scotland) Act 2010; or]
 - (ii) by a local authority in circumstances where the care service provided by the local authority consists of child minding or of day care of children within the meaning of ^[F35]schedule 12 to the Public Services Reform (Scotland) Act 2010 and is registered under Part 5 of that Act; or]; ^{F36} ...
 - ^{F37}(iii)
 - (c) in Northern Ireland—
 - (i) by persons registered under Part XI of the Children (Northern Ireland) Order 1995 ^{M1, F38} ...
 - (ii) by institutions and establishments exempt from registration under that Part by virtue of Article 121 of that Order; or

- [^{F39}(iii) in respect of any period ending on or before the day on which he ceases to be a child for the purposes of this regulation, where the care is provided out of school hours by a school on school premises or by [^{F40}the Education Authority] or a Health and Social Services Trust; or
- ^{F41}(iv)]
- [^{F42}(v) by a child care provider approved in accordance with the Tax Credits (Approval of Home Child Care Providers) Scheme (Northern Ireland) 2006.][^{F43}; or
- (vi) by a foster parent in relation to a child (other than one whom the foster parent is fostering) in circumstances where, but for the fact that the child is too old, the care would fall within one of the descriptions in paragraph (2C);]
- [^{F44}(d) anywhere outside the United Kingdom—
 - (i) by a child care provider, which is inspected by a person whose functions include regulating the provision of child care in accordance with the statutory requirements of the Department for Education, where a claim is made by Ministry of Defence personnel; or
 - (ii) in any other case, where care is provided within an EEA state or Switzerland, by a child care provider which is approved, regulated or accredited under the legislation of the relevant state, by a person whose functions include regulating the provision of education or child care;] or
- ^{F45}(e)
- [^{F46}(f) in Wales—
 - (i) by persons registered under [^{F47}Part 2 of the Children and Families (Wales) Measure 2010];
 - (ii) [^{F48}by a person in circumstances where, but for article 11, 12 or 14 of the Child Minding and Day Care Exceptions (Wales) Order 2010, the care would be day care for the purposes of Part 2 of the Children and Families (Wales) Measure 2010;]
 - (iii) in respect of any period on or before the last day he is treated as a child for the purposes of this regulation, where the care is provided out of school hours, by a school on school premises or by a local authority;
 - (iv) by a child care provider approved by an accredited organisation within the meaning given by regulation 4 of the Tax Credit (New Category of Child Care Provider) Regulations 1999;
- ^{F49}(v)
- [^{F50}(vi) by a person who is employed or engaged under a contract for services to provide care and support by the provider of a domiciliary support service within the meaning of Part 1 of the Regulation and Inspection of Social Care (Wales) Act 2016;]
- (vii) by a child care provider approved under ^{F51}... [^{F52}The Approval of Home Childcare Providers (Wales) Scheme 2021][^{F53}; or
- (viii) by a foster parent in relation to a child (other than one whom the foster parent is fostering) in circumstances where, but for the fact that the child is too old, the care would fall within one of the descriptions in paragraph (2D).]]
- [^{F54}(2A) In paragraph (2)(a)(iii)—
 - “proprietor”, in relation to a school, means –
 - (a) the governing body incorporated under section 19 of the Education Act 2002, or

(b) if there is no such body, the person or body of persons responsible for the management of the school;

“school” means a school that Her Majesty’s Chief Inspector of Education, Children’s Services and Skills (the “Chief Inspector”) is or may be required to inspect;

“school premises” means premises that may be inspected as part of an inspection of the school by the Chief Inspector.

(2B) Care provided for a child in England is not ^{F55}child care] under paragraph (2)(a)(iii) if—

- (a) it is provided during school hours for a child who has reached compulsory school age, or
- (b) it is provided in breach of a requirement to register under Part 3 of the Childcare Act 2006.]

^{F56}(2C) The descriptions referred to in paragraph (2)(c)(vi) are—

- (a) child minding or day care for the purposes of Part 11 of the Children (Northern Ireland) Order 1995; and
- (b) qualifying child care for the purposes of the Tax Credits (Approval of Home Child Care Providers) Scheme (Northern Ireland) 2006.]

^{F56}(2D) The descriptions referred to in paragraph (2)(f)(viii) are—

- (a) child minding, or day care, for the purposes of Part 2 of the Children and Families (Wales) Measure 2010; and
- (b) qualifying child care for the purposes of ^{F57}... [^{F58}The Approval of Home Childcare Providers (Wales) Scheme 2021].]

(3) For the purposes of this regulation a person is a child until the last day of the week in which falls the 1st September following that child’s fifteenth birthday (or sixteenth birthday if the child is disabled).

(4) For the purposes of paragraph (3) a child is disabled where—

- (a) a disability living allowance is payable ^{F59}under section 71 of the Contributions and Benefits Act or section 31 of the Social Security (Scotland) Act 2018] in respect of that child, or has ceased to be payable solely because he is a patient;

^{F60}(b) the child is certified as severely sight impaired or blind by a consultant ophthalmologist;]

- (c) the child ceased to be ^{F61}certified as severely sight impaired or blind by a consultant ophthalmologist] within the 28 weeks immediately preceding the date of claim;^{F62}...

- (d) [^{F63}personal independence payment is payable in respect of that child, or would be payable but for regulations under section 86(1) (hospital in-patients) of the Welfare Reform Act 2012][^{F64}; or

- (e) armed forces independence payment is payable in respect of that child.]

(5) Charges paid in respect of the child’s compulsory education or charges paid by a person to a partner or by a partner to the person in respect of any child for whom either or any of them is responsible are not relevant child care charges.

(6) Where regulation 15(4) (agreement for the provision of future child care) applies—

- (a) the words “charges paid” in paragraph (1) include charges which will be incurred, and
- (b) the words “child care provided” in paragraph (1) include care which will be provided.

^{F65}(7)

(8) Relevant child care charges are calculated on a weekly basis in accordance with regulation 15.

Textual Amendments

- F1** Words in reg. 14(1) inserted (6.4.2003) by The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2003 (S.I. 2003/701), regs. 1, **13(2)**
- F2** Words in reg. 14(1) inserted (6.4.2004) by The Tax Credits (Miscellaneous Amendments) Regulations 2004 (S.I. 2004/762), regs. 1(1), **10(a)**
- F3** Reg. 14(1A)(1B) inserted (6.4.2003) by The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2003 (S.I. 2003/701), regs. 1, **13(3)**
- F4** Words in reg. 14(1A) substituted (6.4.2005) by The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2005 (S.I. 2005/769), regs. 1(1), **3**
- F5** Reg. 14(1A)(b) omitted (18.7.2009) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697), regs. 1(a), **5(2)(a)**
- F6** Reg. 14(1A)(c) added (6.4.2006) by The Tax Credits (Miscellaneous Amendments) Regulations 2006 (S.I. 2006/766), regs. 1, **20(4)**
- F7** Reg. 14(1A)(d) inserted (6.4.2007) by The Tax Credits (Miscellaneous Amendments) Regulations 2007 (S.I. 2007/824), regs. 1, **6(2)**
- F8** Words in reg. 14(1A)(d) substituted (21.11.2009) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2009 (S.I. 2009/2887), regs. 1(a), **4(2)(a)**
- F9** Words in reg. 14(1A)(d) substituted (9.6.2022) by The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/555), regs. 1, **5(6)(a)**
- F10** Reg. 14(1A)(e) added (18.7.2009) by The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697), regs. 1(a), **5(2)(b)**
- F11** Words in reg. 14(1A)(e) added (21.11.2009) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2009 (S.I. 2009/2887), regs. 1(a), **4(2)(b)(i)**
- F12** Words in reg. 14(1A)(e) substituted (21.11.2009) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2009 (S.I. 2009/2887), regs. 1(a), **4(2)(b)(ii)**
- F13** Words in reg. 14(1B)(a) inserted (5.12.2005) by The Civil Partnership Act 2004 (Tax Credits, etc.) (Consequential Amendments) Order 2005 (S.I. 2005/2919), arts. 1, **2(4)**
- F14** Reg. 14(1B)(c)(d) inserted (21.11.2009) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2009 (S.I. 2009/2887), regs. 1(a), **4(3)**
- F15** Words in reg. 14(1B)(c) substituted (9.6.2022) by The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/555), regs. 1, **5(6)(b)(i)**
- F16** Words in reg. 14(1B)(c) substituted (9.6.2022) by The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/555), regs. 1, **5(6)(b)(ii)**
- F17** Word in reg. 14(1B)(c) omitted (21.3.2019) by virtue of The Tax Credits, Child Benefit and Childcare Payments (Miscellaneous Amendments) Regulations 2019 (S.I. 2019/364), regs. 1, **2(4)(a)(i)**
- F18** Reg. 14(1B)(e) and word inserted (21.3.2019) by The Tax Credits, Child Benefit and Childcare Payments (Miscellaneous Amendments) Regulations 2019 (S.I. 2019/364), regs. 1, **2(4)(a)(ii)**
- F19** Words in reg. 14(2)(a) omitted (6.4.2008) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2008 (S.I. 2008/604), regs. 1(b), **3(2)(a)**
- F20** Reg. 14(2)(a)(i) omitted (6.4.2009) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697), regs. 1(c), **5(3)(a)**
- F21** Reg. 14(2)(a)(ii) omitted (1.9.2008) by virtue of The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2008 (S.I. 2008/2169), regs. 1, **2(2)(a)**
- F22** Reg. 14(2)(a)(ia) inserted (1.9.2008) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2008 (S.I. 2008/2169), regs. 1, **2(2)(b)**
- F23** Reg. 14(2)(a)(iii) substituted (1.9.2008) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2008 (S.I. 2008/2169), regs. 1, **2(2)(c)**
- F24** Words in reg. 14(2)(a)(iii) substituted (6.4.2009) by The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697), regs. 1(c), **5(3)(b)**
- F25** Words in reg. 14(2) omitted (1.10.2007) by virtue of The Working Tax Credit (Entitlement and Maximum Rate) (Amendment No. 2) Regulations 2007 (S.I. 2007/2479), regs. 1, **2(2)**

- F26** Word in reg. 14(2)(a)(iv) omitted (6.4.2008) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2008 (S.I. 2008/604), regs. 1(b), **3(2)(b)**
- F27** Reg. 14(2)(a)(v) omitted (18.7.2009) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697), regs. 1(a), **5(3)(c)**
- F28** Reg. 14(2)(a)(vi) omitted (18.7.2009) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697), regs. 1(a), **5(3)(d)**
- F29** Reg. 14(2)(a)(vii) substituted (6.4.2016) by The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2016 (S.I. 2016/360), regs. 1, **2(3)**
- F30** Reg. 14(2)(a)(viii) and word omitted (1.9.2008) by virtue of The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2008 (S.I. 2008/2169), regs. 1, **2(2)(e)**
- F31** Words in reg. 14(2)(b)(ii) substituted (28.10.2011) by The Public Services Reform (Scotland) Act 2010 (Consequential Modifications of Enactments) Order 2011 (S.I. 2011/2581), art. 1(2)(b), **Sch. 2 para. 36(c)**
- F32** Word in reg. 14(2)(b)(i) omitted (1.6.2004) by virtue of The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2004 (S.I. 2004/1276), regs. 1, **2(2)(b)(i)**
- F33** Reg. 14(2)(b)(ia) added (6.4.2006) by The Tax Credits (Miscellaneous Amendments) Regulations 2006 (S.I. 2006/766), regs. 1, **20(5)**
- F34** Words in reg. 14(2)(b)(ia) substituted (28.10.2011) by The Public Services Reform (Scotland) Act 2010 (Consequential Modifications of Enactments) Order 2011 (S.I. 2011/2581), art. 1(2)(b), **Sch. 2 para. 36(b)**
- F35** Words in reg. 14(2)(b)(i) substituted (28.10.2011) by The Public Services Reform (Scotland) Act 2010 (Consequential Modifications of Enactments) Order 2011 (S.I. 2011/2581), art. 1(2)(b), **Sch. 2 para. 36(a)**
- F36** Word in reg. 14(2)(b)(ii) omitted (6.4.2011) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(3)(a)**
- F37** Reg. 14(2)(b)(iii) omitted (6.4.2011) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(3)(b)**
- F38** Word in reg. 14(2)(c) omitted (1.6.2004) by virtue of The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2004 (S.I. 2004/1276), regs. 1, **2(2)(c)(i)**
- F39** Reg. 14(2)(c)(iii)(iv) inserted (1.6.2004) by The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2004 (S.I. 2004/1276), regs. 1, **2(2)(c)(ii)**
- F40** Words in reg. 14(2)(c)(iii) substituted (21.3.2019) by The Tax Credits, Child Benefit and Childcare Payments (Miscellaneous Amendments) Regulations 2019 (S.I. 2019/364), regs. 1, **2(4)(b)(i)**
- F41** Reg. 14(2)(c)(iv) omitted (6.4.2011) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(4)(a)**
- F42** Reg. 14(2)(c)(v) added (6.4.2006) by The Tax Credits (Miscellaneous Amendments) Regulations 2006 (S.I. 2006/766), regs. 1, **20(6)**
- F43** Reg. 14(2)(c)(vi) and word inserted (6.4.2011) by The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(4)(b)**
- F44** Reg. 14(2)(d) substituted (21.3.2019) by The Tax Credits, Child Benefit and Childcare Payments (Miscellaneous Amendments) Regulations 2019 (S.I. 2019/364), regs. 1, **2(4)(b)(ii)**
- F45** Reg. 14(2)(e) revoked (6.4.2008) by The Tax Credits (Miscellaneous Amendments) Regulations 2008 (S.I. 2008/604), regs. 1(b), **3(3)**
- F46** Reg. 14(2)(f) substituted (6.4.2008) by The Tax Credits (Miscellaneous Amendments) Regulations 2008 (S.I. 2008/604), regs. 1(b), **3(4)**
- F47** Words in reg. 14(2)(f)(i) substituted (6.4.2011) by The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(5)(a)**
- F48** Reg. 14(2)(f)(ii) substituted (6.4.2011) by The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(5)(b)**
- F49** Reg. 14(2)(f)(v) omitted (6.4.2011) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(5)(c)**
- F50** Reg. 14(2)(f)(vi) substituted (6.4.2018) by The Tax Credits and Childcare (Miscellaneous Amendments) Regulations 2018 (S.I. 2018/365), regs. 1, **4(3)**

- F51** Words in reg. 14(2)(f)(vii) omitted (9.6.2022) by virtue of The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/555), regs. 1, **5(6)(c)**
- F52** Words in reg. 14(2)(f)(vii) inserted (9.12.2021) by The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1286), regs. 1, **2(5)(a)**
- F53** Reg. 14(2)(f)(viii) and word inserted (6.4.2011) by The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(5)(e)**
- F54** Reg. 14(2A)(2B) inserted (1.9.2008) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2008 (S.I. 2008/2169), regs. 1, **2(3)**
- F55** Words in reg. 14(2B) substituted (6.4.2009) by The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697), regs. 1(c), **5(4)**
- F56** Reg. 14(2C)(2D) inserted (6.4.2011) by The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(6)**
- F57** Words in reg. 14(2D)(b) omitted (9.6.2022) by virtue of The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/555), regs. 1, **5(6)(d)**
- F58** Words in reg. 14(2D) inserted (9.12.2021) by The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1286), regs. 1, **2(5)(b)**
- F59** Words in reg. 14(4)(a) inserted (6.4.2020) by The Tax Credits, Child Benefit, Guardian's Allowance and Childcare Payments (Miscellaneous Amendments) Regulations 2020 (S.I. 2020/297), regs. 1, **2(2)**
- F60** Reg. 14(4)(b) substituted (28.11.2014) by The Child Benefit (General) and Tax Credits (Miscellaneous Amendments) Regulations 2014 (S.I. 2014/2924), regs. 1, **4(2)(a)**
- F61** Words in reg. 14(4)(c) substituted (28.11.2014) by The Child Benefit (General) and Tax Credits (Miscellaneous Amendments) Regulations 2014 (S.I. 2014/2924), regs. 1, **4(2)(b)**
- F62** Word in reg. 14(4)(c) omitted (8.4.2013) by virtue of The Armed Forces and Reserve Forces Compensation Scheme (Consequential Provisions: Subordinate Legislation) Order 2013 (S.I. 2013/591), art. 2(2), **Sch. para. 24(5)(a)**
- F63** Reg. 14(4)(d) and word inserted (8.4.2013) by The Personal Independence Payment (Supplementary Provisions and Consequential Amendments) Regulations 2013 (S.I. 2013/388), reg. 2, **Sch. para. 28(5)(b)**
- F64** Reg. 14(4)(e) and word inserted (8.4.2013) by The Armed Forces and Reserve Forces Compensation Scheme (Consequential Provisions: Subordinate Legislation) Order 2013 (S.I. 2013/591), art. 2(2), **Sch. para. 24(5)(b)**
- F65** Reg. 14(7) omitted (6.4.2004) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2004 (S.I. 2004/762), regs. 1(1), **10(b)**

Modifications etc. (not altering text)

- C1** Reg. 14 applied (for specified purposes and with effect in accordance with reg. 1 of the amending S.I., in force in so far as not already in force and with effect in accordance with reg. 1 of the amending S.I.) by The Tax Credits (Definition and Calculation of Income) Regulations 2002 (S.I. 2002/2006), regs. 1, **4(4)** Table 1 Item 15
- C2** Reg. 14 applied (with effect in accordance with reg. 1(2) of the amending S.I.) by The Tax Credits (Claims and Notifications) Regulations 2002 (S.I. 2002/2014), regs. 1(1), **31(4)**

Marginal Citations

- M1** S.I. 1995/755 (N.I. 2).

Changes to legislation:

There are currently no known outstanding effects for the The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, Section 14.