SCHEDULE Regulation 3

Table substituted in Schedule 2 to the Entitlement Regulations

Relevant element of working tax credit	Maximum annual rate
1. Basic element	£1,620
2. Disability element	£2,165
3. 30 hour element	£660
4. Second adult element	£1,595
5. Lone parent element	£1,595
6. Severe disability element	£920
7. 50 plus element—	
(a) in the case of a person who normally undertakes qualifying remunerative work for at least 16 hours, but less than 30 hours, per week	
(b) in the case of a person who normally undertakes qualifying remunerative work for at least 30 hours per week	