## SCHEDULE

Regulation 3

Table substituted in Schedule 2 to the Entitlement Regulations

Relevant element of working tax credit	Maximum annual rate
1. Basic element	£1,890
2. Disability element	£2,530
3. 30 hour element	£775
4. Second adult element	£1,860
5. Lone parent element	£1,860
6. Severe disability element	£1,075
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; and	£1,300
(b) in the case of a person who normally undertakes qualifying remunerative work for at least 30 hours per week	£1,935