



# Tax Credits Act 2002

## 2002 CHAPTER 21

### PART 1

#### TAX CREDITS

##### *Working tax credit*

#### **10 Entitlement**

- (1) The entitlement of the person or persons by whom a claim for working tax credit has been made is dependent on him, or either or both of them, being engaged in qualifying remunerative work.
- (2) Regulations may for the purposes of this Part make provision—
  - (a) as to what is, or is not, qualifying remunerative work, and
  - (b) as to the circumstances in which a person is, or is not, engaged in it.
- (3) The circumstances prescribed under subsection (2)(b) may differ by reference to—
  - (a) the age of the person or either of the persons,
  - (b) whether the person, or either of the persons, is disabled,
  - (c) whether the person, or either of the persons, is responsible for one or more children or qualifying young persons, or
  - (d) any other factors.
- (4) Regulations may make provision for the purposes of working tax credit as to the circumstances in which a person is or is not responsible for a child or qualifying young person.