
STATUTORY INSTRUMENTS

2002 No. 2005

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

PART 2

CONDITIONS OF ENTITLEMENT

Basic element

[^{F1}Time off in connection with [^{F2}childbirth] and adoption

5.—(1) This regulation applies for any period during which a person—

- (a) is paid maternity allowance,
- (b) is paid statutory maternity pay,
- (c) is absent from work during an ordinary maternity leave period under section 71 of the Employment Rights Act 1996 or Article 103 of the Employment Rights (Northern Ireland) Order 1996,
- [^{F3}(ca) is absent from work during the first 13 weeks of an additional maternity leave period under section 73 of the Employment Rights Act 1996 or article 105 of the Employment Rights (Northern Ireland) Order 1996,]
- (d) is paid ^{F4}... [^{F5}statutory paternity pay],
- ^{F6}(da)
- (e) [^{F7}is absent from work during [^{F8}a] paternity leave period under sections 80A or 80B of the Employment Rights Act 1996 or Articles 112A or 112B of the Employment Rights (Northern Ireland) Order 1996,]
- ^{F9}(ea)
- (f) is paid statutory adoption pay, ^{F10} ...
- (g) is absent from work during an ordinary adoption leave period under section 75A of the Employment Rights Act 1996 or Article 107A of the Employment Rights (Northern Ireland) Order 1996^{F11}, or
- (ga) is absent from work during the first 13 weeks of an additional adoption leave period under section 75B of the Employment Rights Act 1996 or article 107B of the Employment Rights (Northern Ireland) Order 1996]
- [^{F12}(h) is paid statutory shared parental pay,
- (i) is absent from work during a period of shared parental leave under section 75E or 75G of the Employment Rights Act 1996.]

(2) For the purposes of the [^{F13}conditions of entitlement in this Part], the person is treated as being engaged in qualifying remunerative work during the period.

This is subject to ^{F14}paragraphs (3), (3A) and regulation 7D].

(3) The person must have been engaged in qualifying remunerative work immediately before the beginning of the period.

^{F15}(3A) A person shall only be treated as being engaged in qualifying remunerative work by virtue of paragraph (1)(ea) for such period as that person would have been paid additional statutory paternity pay had the conditions of entitlement in ^{F16}... Parts 2 or 3 of the Additional Statutory Paternity Pay (General) Regulations (Northern Ireland) 2010 been satisfied.]

^{F17}(3B) A person shall only be treated as being engaged in qualifying remunerative work by virtue of paragraph (1)(i) for such period as that person would have been paid statutory shared parental pay had the conditions of entitlement in Parts 2 or 3 of the Statutory Shared Parental Pay (General) Regulations 2014 been satisfied.]

(4) A person who is self-employed is treated as engaged in qualifying remunerative work for the requisite number of hours during any period for which paragraph (1) would have applied in his case but for the fact that the work he performed in the week immediately before the period began, although done for payment or in the expectation of payment, was not performed under a contract of service or apprenticeship.]

Textual Amendments

- F1** Reg. 5 substituted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **5**
- F2** Word in reg. 5 heading substituted (6.4.2004) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2004 \(S.I. 2004/762\)](#), regs. 1(1), **6**
- F3** Reg. 5(1)(ca) inserted (6.4.2007) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2007 \(S.I. 2007/824\)](#), regs. 1, **5(2)**
- F4** Word in reg. 5(1)(d) omitted (5.4.2015) by virtue of [The Shared Parental Leave and Statutory Shared Parental Pay \(Consequential Amendments to Subordinate Legislation\) Order 2014 \(S.I. 2014/3255\)](#), arts. 1(3), **11(2)(a)** (with art. 35(1))
- F5** Words in reg. 5(1)(d) substituted (14.11.2010) by [The Tax Credits \(Miscellaneous Amendments\) \(No. 2\) Regulations 2010 \(S.I. 2010/2494\)](#), regs. 1, **3(2)**
- F6** Reg. 5(1)(da) omitted (5.4.2015) by virtue of [The Shared Parental Leave and Statutory Shared Parental Pay \(Consequential Amendments to Subordinate Legislation\) Order 2014 \(S.I. 2014/3255\)](#), arts. 1(3), **11(2)(b)** (with art. 35(1))
- F7** Reg. 5(1)(e) substituted (14.11.2010) by [The Tax Credits \(Miscellaneous Amendments\) \(No. 2\) Regulations 2010 \(S.I. 2010/2494\)](#), regs. 1, **3(4)**
- F8** Word in reg. 5(1)(e) substituted (5.4.2015) by [The Shared Parental Leave and Statutory Shared Parental Pay \(Consequential Amendments to Subordinate Legislation\) Order 2014 \(S.I. 2014/3255\)](#), arts. 1(3), **11(2)(c)** (with art. 35(1))
- F9** Reg. 5(1)(ea) omitted (6.4.2016) by virtue of [The Tax Credits and Child Benefit \(Miscellaneous Amendments\) Regulations 2016 \(S.I. 2016/360\)](#), regs. 1, **2(2)**
- F10** Word in reg. 5(1)(f) omitted (6.4.2007) by virtue of [The Tax Credits \(Miscellaneous Amendments\) Regulations 2007 \(S.I. 2007/824\)](#), regs. 1, **5(3)**
- F11** Reg. 5(1)(ga) and word inserted (6.4.2007) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2007 \(S.I. 2007/824\)](#), regs. 1, **5(4)**
- F12** Reg. 5(1)(h)(i) inserted (31.12.2014) by [The Shared Parental Leave and Statutory Shared Parental Pay \(Consequential Amendments to Subordinate Legislation\) Order 2014 \(S.I. 2014/3255\)](#), arts. 1(2), **11(2)(e)**
- F13** Words in reg. 5(2) substituted (31.7.2009) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2009 \(S.I. 2009/1829\)](#), regs. 1, **3**
- F14** Words in reg. 5(2) substituted (6.4.2012) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **2(6)**

Status: Point in time view as at 25/03/2020. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, Section 5. (See end of Document for details)

- F15** Reg. 5(3A) inserted (14.11.2010) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2010 (S.I. 2010/2494), regs. 1, **3(7)**
- F16** Words in reg. 5(3A) omitted (5.4.2015) by virtue of The Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to Subordinate Legislation) Order 2014 (S.I. 2014/3255), arts. 1(3), **11(3)** (with art. 35(1))
- F17** Reg. 5(3B) inserted (31.12.2014) by The Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to Subordinate Legislation) Order 2014 (S.I. 2014/3255), arts. 1(2), **11(4)**

Status:

Point in time view as at 25/03/2020. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, Section 5.