
STATUTORY INSTRUMENTS

2002 No. 2007

The Child Tax Credit Regulations 2002

Rule 2 (Competing claims)

2.2. The child or qualifying young person shall be treated as the responsibility of—

- (a) only one of those persons making such claims, and
- (b) whichever of them has (comparing between them) the main responsibility for him (the “main responsibility test”),

subject to Rules 3 and 4.