

STATUTORY INSTRUMENTS

2002 No. 2173

The Tax Credits (Payments by the Commissioners) Regulations 2002

Working tax credit (excluding any child care element)—member of a couple prescribed for the purposes of section 24(2) of the Act

4.—(1) This regulation has effect in relation to payments of working tax credit other than payments of any child care element.

(2) Subject to regulation 5, the member of a [^{F1}couple] prescribed by paragraph (3) is prescribed for the purposes of section 24(2) of the Act.

(3) The member of a [^{F2}couple] prescribed by this paragraph is—

(a) if only one member of the [^{F2}couple] is engaged in remunerative work, that member;

(b) if both members of the [^{F2}couple] are engaged in remunerative work—

(i) the member elected jointly by them; or

(ii) in default of any election, such of them as appears to [^{F3}the Commissioners] to be appropriate.

(4) Where payments are being made to the member of a [^{F4}couple] prescribed by virtue of paragraph (3)(b) and the members of the [^{F4}couple] jointly give notice to [^{F3}the Commissioners] that, as a result of a change of circumstances, they wish payments to be made to the other member, the other member shall be treated as prescribed by virtue of paragraph (3)(b).

(5) For the purposes of paragraph (3), a member of a [^{F5}couple] is engaged in remunerative work if—

(a) he is engaged in qualifying remunerative work; or

(b) he works not less than 16 hours per week and the other member of the [^{F5}couple] is engaged in qualifying remunerative work.

(6) “Qualifying remunerative work”, and being engaged in it, have the meaning given by regulation 4 of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 ^{M1}.

Textual Amendments

F1 Word in reg. 4(2) substituted (5.12.2005) by The Civil Partnership Act 2004 (Tax Credits, etc.) (Consequential Amendments) Order 2005 (S.I. 2005/2919), arts. 1, **6(3)(b)**

F2 Word in reg. 4(3) substituted (5.12.2005) by The Civil Partnership Act 2004 (Tax Credits, etc.) (Consequential Amendments) Order 2005 (S.I. 2005/2919), arts. 1, **6(3)(b)**

F3 Words in regs. 3-14 substituted (29.8.2005) by The Tax Credit (Payment by Employers, etc.) (Amendment) Regulations 2005 (S.I. 2005/2200), regs. 1(1), **7(4)**

F4 Word in reg. 4(4) substituted (5.12.2005) by The Civil Partnership Act 2004 (Tax Credits, etc.) (Consequential Amendments) Order 2005 (S.I. 2005/2919), arts. 1, **6(3)(b)**

F5 Word in reg. 4(5) substituted (5.12.2005) by The Civil Partnership Act 2004 (Tax Credits, etc.) (Consequential Amendments) Order 2005 (S.I. 2005/2919), arts. 1, **6(3)(b)**

Changes to legislation: *There are currently no known outstanding effects for the The Tax Credits (Payments by the Commissioners) Regulations 2002, Section 4. (See end of Document for details)*

Marginal Citations

M1 [S.I. 2002/2005](#).

Changes to legislation:

There are currently no known outstanding effects for the The Tax Credits (Payments by the Commissioners) Regulations 2002, Section 4.