STATUTORY INSTRUMENTS

2003 No. 2815

The Tax Credits (Miscellaneous Amendments No.2) Regulations 2003

Amendment to the Child Tax Credit Regulations 2002

17.—(1) Amend regulation 2 of the Child Tax Credit Regulations 2002(1) as follows.

- (2) In regulation 2(1)(b)—
- (i) omit "or the Scottish Qualifications Authority".
- (ii) for the words from "a Scottish Certificate" to the end of the sub-paragraph, substitute "or Scottish national qualifications at higher or advanced higher level".