
STATUTORY INSTRUMENTS

2003 No. 44

**The Tax Credits (Miscellaneous
Amendments) Regulations 2003**

Amendments to the Family Credit Regulations

9.—(1) Amend regulation 4 of the Family Credit Regulations (remunerative work) as follows.

(2) In paragraph (4) after sub-paragraph (d)(1) add—

“or

(e) in the case of a man on paternity leave at the date of the claim, the hours worked shall be calculated on the basis of a declaration made by him of the average hours worked per week prior to the commencement of his paternity leave.”.

(3) In paragraph (5) after sub-paragraph (e)(2) insert—

“or

(f) cannot satisfy the requirements of sub-paragraph (a) or (b) above because he is on paternity leave at that date but, prior to the commencement of his paternity leave, he worked, on average, not less than 16 hours a week,”.