
STATUTORY INSTRUMENTS

2003 No. 701

The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2003

Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

- 12.**—(1) Amend regulation 13 (entitlement to child care element of working tax credit) as follows.
- (2) In paragraph (1)(a) for “remunerative work” substitute “qualifying remunerative work”.
- (3) For paragraph (1)(b) and the word “or” immediately preceding it substitute—
- “(b) is a member or are members of a married or unmarried couple where both are engaged in qualifying remunerative work; or
- (c) is a member or are members of a married or unmarried couple where one is engaged in qualifying remunerative work and the other—
- (i) is incapacitated;
- (ii) is an in-patient in hospital; or
- (iii) is in prison (whether serving a custodial sentence or remanded in custody awaiting trial or sentence).”.
- (4) For paragraphs (3) and (4) substitute—
- “(3) A person is not engaged in qualifying remunerative work for the purposes of paragraph (1) if the person is treated as being in such work by virtue only of regulation 5, unless, immediately prior to the birth of the child, the person was responsible for another child
- (4) For the purposes of paragraph (1)(c)(I) the other member of a couple is incapacitated in any of the circumstances specified in paragraphs (5) to (8).”.
- (5) In paragraph (6)(a) after “benefit” insert “payable at the higher rate”.
- (6) In paragraph (7) for “(b)” substitute “(c)”.