
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

15.—(1) Amend regulation 16 (change of circumstances) as follows.

(2) Omit paragraph (1)(a).

(3) In paragraph (1)(b) for “the relevant child care charges” substitute “during the period of an award, the weekly relevant child care charges, rounded up to the nearest whole pound”.

(4) For paragraph (2) substitute—

“For the purposes of paragraph (1), the weekly relevant child care charge—

- (a) where the child care charges are for a fixed weekly amount, is the aggregate of the weekly charge paid for child care for each child in respect of whom charges are incurred in each of the four consecutive weeks in which the change occurred; or
- (b) where the child care charges are for variable weekly amounts, is established by aggregating the anticipated weekly charge paid for child care for each child in respect of whom charges will be incurred for the following 52 weeks and dividing the total by 52.”.

(5) In paragraph (3)(b)—

- (a) after the second “the” insert “anticipated”; and
- (b) for “previous” substitute “next”.