
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

6. For regulation 6 (periods for which statutory sick pay payable) substitute—

“Periods of illness or incapacity for work

6.—(1) This regulation applies for any period during which a person—

- (a) is paid statutory sick pay,
- (b) is paid short-term incapacity benefit at the lower rate under sections 30A to 30E of the Contributions and Benefits Act⁽¹⁾,
- (c) is paid income support on the grounds of incapacity for work under paragraphs 7 and 14 of Schedule 1B to the Income Support (General) Regulations 1987⁽²⁾, or
- (d) receives national insurance credits on the grounds of incapacity for work under regulation 8B of the Social Security (Credits) Regulations 1975⁽³⁾.

(2) For the purposes of the conditions in regulation 4(1), the person is treated as being engaged in qualifying remunerative work during the period.

This is subject to paragraphs (3) and (4).

(3) The person must have been engaged in qualifying remunerative work immediately before the beginning of the period.

(4) If the person is paid income support as specified in paragraph (1)(c) or receives national insurance credits as specified in paragraph (1)(d) he is treated as being engaged in qualifying remunerative work for a period of 28 weeks only, beginning with the day on which he is first paid income support or receives national insurance credits (as the case may be).

(5) A person who is self-employed is treated as engaged in qualifying remunerative work for the requisite number of hours during any period for which paragraph (1) would have applied in his case but for the fact that the work he performed in the week immediately before the period began, although done for payment or in the expectation of payment, was not performed under a contract of service or apprenticeship.”.

(1) Sections 30A to 30E of the Social Security (Contributions and Benefits) Act 1992 were inserted by sections 1 to 3 of the Social Security (Incapacity for Work) Act 1994 (c. 18) and by section 63 of the Welfare Reform and Pensions Act 1999 (c. 30).
(2) S.I.1987/1967. Schedule 1B was inserted by Schedule 1 to S.I. 1996/206.
(3) S.I. 1975/556. Regulation 8B was inserted by regulation 2(6) of S.I. 1996/2367.