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

7. After regulation 7 (term time and other seasonal workers) insert—

"Strike periods

- **7A.**—(1) This regulation applies for any period during which a person is on strike.
- (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 paragraph (3).

- (3) The person—
 - (a) must have been engaged in qualifying remunerative work immediately before the beginning of the period, and
 - (b) must not be on strike for longer than a period of ten consecutive days on which he should have been working.

Persons suspended from work

- **7B.**—(1) This regulation applies for any period during which a person is suspended from work while complaints or allegations against him are investigated.
- (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 paragraph (3).

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

Pay in lieu of notice

- **7C.**—(1) This regulation applies if a person stops work and receives pay in lieu of notice.
- (2) For the purposes of the conditions in regulation 4(1), the person shall not be treated as being engaged in qualifying remunerative work during the period for which he receives the pay.".