
STATUTORY INSTRUMENTS

2003 No. 742

The Tax Credits (Polygamous Marriages) Regulations 2003

Interpretation

2. In these Regulations—

“the Act” means the Tax Credits Act 2002;

“polygamous couple” means a man and a woman who are married under a law which permits polygamy where—

- (a) they are not separated under a court order or in circumstances in which the separation is likely to be permanent, and
- (b) either of them has an additional spouse;

“polygamous unit” means—

- (a) a polygamous couple, and
- (b) any person who is married to either member of the polygamous couple and who is not separated from that member under a court order or in circumstances in which the separation is likely to be permanent.