STATUTORY INSTRUMENTS

## 2003 No. 742

## The Tax Credits (Polygamous Marriages) Regulations 2003

Amendments to the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

- **30.** In regulation 10(2)—
  - (a) in sub-paragraph (c) for "couple" substitute "members of the polygamous unit";
  - (b) in sub-paragraph (d) for "couple" substitute "unit".