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STATUTORY INSTRUMENTS

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**2003 No. 742**

**The Tax Credits (Polygamous Marriages) Regulations 2003**

**Amendments to the Tax Credits (Payment by the Board) Regulations 2002**

**50.** In regulation 3—

- (a) in the heading, for “couple” substitute “polygamous unit”;
- (b) for paragraphs (2) to (6) substitute—

“(2) There shall be established, for each particular child or qualifying young person for whom any or all of the members of the polygamous unit is or are responsible—

- (a) the member of that unit who is (for the time being) identified by all the members of the unit as the main carer for that child or qualifying young person; or
- (b) in default of such a member, the member of that unit who appears to the Board to be the main carer for that child or qualifying young person.

(3) The individual element of child tax credit for any child or qualifying young person shall be paid to the main carer of that child or qualifying young person.

(4) The family element of child tax credit for any polygamous unit shall be divided (pro rata) by the number of children and qualifying young persons for whom any or all of the members of that unit is or are responsible, and the proportion so attributable to each such child or qualifying young person shall be paid to the main carer of that child or qualifying young person.

(5) Any child care element of working tax credit shall be divided (pro rata) by the number of children referred to in paragraph (2) in respect of whom relevant child care charges are paid, and the proportion so attributable to each such child shall be paid to the main carer of that child.

(6) In this regulation—

“child” has the meaning given by the Child Tax Credit Regulations 2002;

“qualifying young person” has the meaning given by those Regulations; and

“relevant child care charges” has the meaning given by regulation 14(1) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002.”