

---

STATUTORY INSTRUMENTS

---

**2004 No. 1241**

**The Tax Credits (Miscellaneous  
Amendments No. 2) Regulations 2004**

**Amendment of the Tax Credits (Payments by the Board) Regulations 2002**

5. In regulation 3 of the Tax Credits (Payments by the Board) Regulations 2002<sup>(1)</sup> —
- (a) in paragraph (3) for the words from “prescribed by this paragraph is— ” to the end of the paragraph substitute—
- “prescribed by this paragraph is—
- (a) where the married or unmarried couple are for the time being resident at the same address—
- (i) the member who is identified by both members of the married couple or unmarried couple as the main carer;
- (ii) in default of a member being so identified, the member who appears to the Board to be the main carer; and
- (b) where—
- (i) the members of the married or unmarried couple are for the time being resident at different addresses, or
- (ii) one member of the married couple or unmarried couple is temporarily absent from the address at which they live together,
- the member who appears to the Board to be the main carer.
- Here “main carer” means the member of the married couple or unmarried couple who is the main carer for the children and qualifying young persons for whom either or both of the members is or are responsible.”;
- (b) in paragraph (6) after “the other member shall” insert “, except where the notice appears to the Board to be unreasonable.”.