
STATUTORY INSTRUMENTS

2004 No. 762

**The Tax Credits (Miscellaneous
Amendments) Regulations 2004**

Amendment of the Working Tax Credit Entitlement Regulations

5.—(1) Amend regulation 4 (entitlement to basic element of working tax credit: qualifying remunerative work) as follows.

(2) At the end of paragraph (2) add—

“This is subject to the following qualification.”.

(3) After paragraph (2) insert—

“(2A) Neither sub-paragraph (c) nor sub-paragraph (d) of paragraph (2) applies if—

- (a) in a case falling within sub-paragraph (c), the training allowance, or
- (b) in a case falling within sub-paragraph (d), any payment made by the Secretary of State, or, in Northern Ireland, by the Department for Social Development, in connection with the Intensive Activity Period,

is chargeable to income tax as the profits of a trade, profession or vocation.”.