
STATUTORY INSTRUMENTS

2007 No. 968

The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2007

Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

2.—(1) The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(1) are amended as follows.

(2) In regulation 7C(2) (pay in lieu of notice) insert the following paragraph at the end—

“(3) This regulation is subject to regulation 7D.”.

(3) After regulation 7C insert—

“Ceasing to undertake work or working for less than 16 hours per week

7D.—(1) This regulation applies for the four-week period immediately after—

- (a) a person who has been undertaking qualifying remunerative work for not less than 16 hours per week ceases to work or starts to work less than 16 hours per week, or
- (b) a person who has been undertaking qualifying remunerative work for not less than 30 hours per week ceases to work or starts to work less than 16 hours per week.

(2) For the purposes of the conditions in regulation 4(1), the person is treated as being engaged in qualifying remunerative work during that period.

This is subject to paragraph (3).

(3) The person must have been engaged in qualifying remunerative work immediately before the beginning of that period.”.

(1) S.I. 2002/2005, amended by S.I. 2003/701; there are other amending instruments but none is relevant.

(2) Regulation 7C was inserted by S.I. 2003/701.