
STATUTORY INSTRUMENTS

2009 No. 697

**The Tax Credits (Miscellaneous
Amendments) Regulations 2009**

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

4.—(1) For regulation 11(4) (second adult element) substitute—

“(4) The determination of the maximum rate shall also not include the second adult element if neither claimant has responsibility for a child or qualifying young person, and

- (a) one claimant is serving a custodial sentence of more than twelve months, or
- (b) one claimant is subject to immigration control within the meaning of section 115(9)(a) of the Immigration and Asylum Act 1999⁽¹⁾.”