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STATUTORY INSTRUMENTS

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**2010 No. 751**

**The Tax Credits (Miscellaneous  
Amendments) Regulations 2010**

**Amendment of the Tax Credits (Income Thresholds and Determination of Rates)  
Regulations 2002**

17.—(1) At the beginning of regulation 4 (social security benefits prescribed for the purposes of section 7(2) of the Tax Credits Act 2002) make the existing provision paragraph (1) and insert at the commencement of that paragraph “Subject to paragraph (2),”.

(2) After paragraph (1) of regulation 4 insert—

“(2) Paragraph (1) shall not apply in relation to working tax credit during the four-week period described in regulation 7D of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (ceasing to undertake work or working for less than 16 or 30 hours per week)(1).”.

(3) In step 10 of regulation 7(3) (determination of rate of working tax credit) for “70%” substitute “80%”.