
STATUTORY INSTRUMENTS

2011 No. 730

The Education (Residential Trips) (Prescribed Tax Credits) (England) (Amendment) Regulations 2011

Amendment of the Education (Residential Trips) (Prescribed Tax Credits) (England) Regulations 2003

2.—(1) The Education (Residential Trips) (Prescribed Tax Credits) (England) Regulations 2003⁽¹⁾ are amended as follows.

(2) For regulation 3, substitute—

“Prescribed tax credits

3. Child Tax Credit is prescribed for the purposes of section 457(4)(b)(iii) of the 1996 Act in circumstances where the pupil’s parent—

- (a) is entitled to Child Tax Credit but not to Working Tax Credit; and
- (b) is receiving Child Tax Credit by virtue of an award which is based on an annual income not exceeding £16,190.”.