
STATUTORY INSTRUMENTS

2014 No. 2924

**The Child Benefit (General) and Tax Credits
(Miscellaneous Amendments) Regulations 2014**

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

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

(2) In regulation 14(4)—

(a) for sub-paragraph (b), substitute—

“(b) the child is certified as severely sight impaired or blind by a consultant ophthalmologist;”;

(b) in sub-paragraph (c), for “registered as blind in such a register”, substitute “certified as severely sight impaired or blind by a consultant ophthalmologist”.

(3) For paragraph 9 of Part 1 of Schedule 1, substitute—

“**9.** He is certified as severely sight impaired or blind by a consultant ophthalmologist.”.