
STATUTORY INSTRUMENTS

2017 No. 387

The Child Tax Credit (Amendment) Regulations 2017

Amendment of the Tax Credits (Polygamous Marriages) Regulations 2003

8. In regulation 23 (which modifies regulation 2(1) of the Child Tax Credit Regulations 2002⁽¹⁾), after paragraph (b) insert—

- “(c) in the definition of “step-parent”, in paragraph (a) only, for “couple, the other” substitute “polygamous unit, another”.”

⁽¹⁾ S.I. 2002/2007; relevant amending instruments are S.I. 2005/2919, 2015/451, 2015/567.