STATUTORY INSTRUMENTS

2017 No. 387

The Child Tax Credit (Amendment) Regulations 2017

Amendment of the Tax Credits (Polygamous Marriages) Regulations 2003

9. In regulation 25 (which modifies regulation 7 of the Child Tax Credit Regulations 2002)—

(a) in paragraph (b), for "paragraph (2)(b)(ii)" substitute "both paragraph (2)(a) and (b)(ii)"; and

(b) after paragraph (b) insert—

"(c)   in paragraph (2A) for "either or both" substitute "any or all"."."