

SCHEDULES

SCHEDULE 11

CHILDREN'S TAX CREDIT: BABY RATE: SUPPLEMENTARY

Combined cases

- 5 In paragraph 7 (provisions applicable where child lives with more than one couple or with one or more couples and one or more other adults), after sub-paragraph (2) insert—

“(3) Where paragraph 6(4A) or (7A) above applies, the reference in sub-paragraph (2) above to the amount mentioned in section 257AA(2) is to the higher amount applicable by virtue of subsection (2A) of that section.”.