
STATUTORY INSTRUMENTS

2002 No. 2007

The Child Tax Credit Regulations 2002

Rule 3

3.1. The persons mentioned in Rule 2.2. (other than the child or qualifying young person) may jointly elect as to which of them satisfies the main responsibility test for the child or qualifying young person, and in default of agreement the Board may determine that question on the information available to them at the time of their determination.