
STATUTORY INSTRUMENTS

2003 No. 715

TAX CREDITS

The Working Tax Credit (Payment by Employers) (Amendment) Regulations 2003

<i>Made</i>	- - - -	<i>13th March 2003</i>
<i>Laid before Parliament</i>		<i>14th March 2003</i>
<i>Coming into force</i>		<i>6th April 2003</i>

THE WORKING TAX CREDIT (PAYMENT BY EMPLOYERS) (AMENDMENT) REGULATIONS 2003

1. Citation, commencement and effect
 2. Interpretation
 3. Amendments to the principal Regulations
 4. In regulation 2 (interpretation)— (a) omit the definition of “emoluments”;...
 5. In regulation 3(1)(a) for “income assessable to income tax under...”
 6. In the following places for “emoluments” substitute “PAYE income”—
 7. In regulation 6(8) at the end add “and the total...”
 8. In regulation 12(2) at the end add—
 9. In regulation 13(5)(d) omit “or (as the case may be)...”
- Signature
Explanatory Note