
STATUTORY INSTRUMENTS

2003 No. 723

The Tax Credits (Claims and Notifications and Payments by the Board) (Amendment) Regulations 2003

Amendments to the Tax Credits (Payments by the Board) Regulations 2002

8. In regulation 3 (child tax credit and child care element – member of a couple prescribed for the purposes of section 24(2) of the Tax Credits Act 2002) after paragraph (6) add—

“(7) For the purposes of this regulation, a person is responsible for a child or qualifying young person if he is treated as being responsible for that child or qualifying young person in accordance with the rules contained in regulation 3 of the Child Tax Credit Regulations 2002(1).”.