
STATUTORY INSTRUMENTS

2003 No. 742

TAX CREDITS

The Tax Credits (Polygamous Marriages) Regulations 2003

Made - - - - *14th March 2003*

Laid before Parliament *14th March 2003*

Coming into force *6th April 2003*

**THE TAX CREDITS (POLYGAMOUS
MARRIAGES) REGULATIONS 2003**

1. Citation, commencement and effect
2. Interpretation
3. Modifications to Part 1 of the Act for members of polygamous units
4. In section 3— (a) in subsection (3)(a) after “United Kingdom”...
5. In section 4(1)(g)— (a) for “member of a married couple...
6. In section 7(2) for “either” substitute “any”.
7. In section 8(1) for “either or both” substitute “any or...
8. In section 9(2)(b) for “either or both” substitute “any or...
9. In section 10— (a) in subsection (1) for “either or...
10. In section 11— (a) in subsection (3) for “either or...
11. In both section 12(3) and (4)(a) for “either or both”...
12. In section 14(2)(a) for “either or both” substitute “any or...
13. In section 16(3)(a) for “either or both” substitute “any or...
14. In section 17(10)(b)— (a) for “member of a married couple...
15. In section 18(10) for “either or both” substitute “any or...
16. In section 19— (a) in subsection (2)(a) for “either or...
17. In section 20(4)(b) for “either” (wherever it appears) substitute “any”....
18. In section 24(2)— (a) for “married couple or an unmarried...
19. In section 29(4) for “either or both” substitute “any or...
20. In section 31(2)— (a) after “another” insert “or others”;
21. In section 37(1) for “either or both” (in each place...
22. Amendments to the Child Tax Credit Regulations 2002
23. In regulation 2(1)— (a) for the definition of “joint claim”...
24. In regulation 3(1), in Rule 2.1., for “married couple or...
25. In regulation 7— (a) in paragraph (1)(b) for “married couple...
26. Amendments to the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002
27. In regulation 2(1)— (a) for the definition of “joint claim”...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

28. In regulation 3(3)— (a) for “both members of the couple...
 29. In regulation 4(1), in paragraph (a)(ii) of the Second Condition,...
 30. In regulation 10(2)— (a) in sub-paragraph (c) for “couple” substitute...
 31. In regulation 11— (a) in paragraph (1) after “element” insert...
 32. In regulation 13— (a) omit paragraph (1)(a);
 33. In regulation 14— (a) in paragraph (1) for “either or...
 34. In regulation 20— (a) in paragraph (1) for “single claimant...
 35. Amendments to the Tax Credits (Definition and Calculation of Income) Regulations 2002
 36. In regulation 2 (interpretation)— (a) in paragraph (2) in the...
 37. In regulation 3(7) (calculation of income of claimant)—
 38. In regulation 4(1) (employment income), in the words succeeding sub-paragraph...
 39. Amendments to the Tax Credits (Claims and Notifications) Regulations 2002
 40. In regulation 2 (interpretation)— (a) for the definition of “joint...
 41. In regulation 11(2) for “both” substitute “all of the”.
 42. In regulation 13— (a) in paragraph (1) for the words...
 43. In regulation 15— (a) in paragraph (3) for the words...
 44. In regulation 16— (a) in paragraph (1) for the words...
 45. In regulation 23(2) for “either member of the married couple...
 46. In regulation 30(2) for “either” (in each place it appears)...
 47. In regulation 31(2)(a) for “either” substitute “any”.
 48. Amendments to the Tax Credits (Payment by the Board) Regulations 2002
 49. In regulation 2 (interpretation)— (a) omit the definitions of “married...
 50. In regulation 3— (a) in the heading, for “couple” substitute...
 51. Amendments to the Tax Credits (Residence) Regulations 2003
 52. In regulation 2 (Interpretation)— (a) in the definition of “partner”...
 53. Amendments to the Tax Credits (Immigration) Regulations 2003
 54. In regulation 2 (Interpretation)— (a) for the definition of “joint...
 55. In regulation 3(2)— (a) for the words from “married couple”...
 56. In regulation 4(1) (modifications to the Tax Credits Act 2002)...
- Signature
Explanatory Note