STATUTORY INSTRUMENTS

2003 No. 742

The Tax Credits (Polygamous Marriages) Regulations 2003

Amendments to the Child Tax Credit Regulations 2002

- **25.** In regulation 7—
 - (a) in paragraph (1)(b) for "married couple or unmarried couple" substitute "polygamous unit";
 - (b) in paragraph (2)(b)(ii) for "either or both" substitute "any or all".