
STATUTORY INSTRUMENTS

2003 No. 742

The Tax Credits (Polygamous Marriages) Regulations 2003

Amendments to the Tax Credits (Claims and Notifications) Regulations 2002

42. In regulation 13—

- (a) in paragraph (1) for the words from “one member” to the end substitute “one or more members of a polygamous unit is to be treated as also made by the other member or members of that unit”;
- (b) in paragraph (2)—
 - (i) for “member of a married couple or an unmarried couple” substitute “or more members of a polygamous unit”;
 - (ii) for “both members of the couple” substitute “all the members of the unit”.