

SCHEDULES

SCHEDULE 11

CHILDREN’S TAX CREDIT: BABY RATE: SUPPLEMENTARY

Child living with married or unmarried couple

- 2 After paragraph 3(2) (provisions applicable where neither partner has income above the basic rate limit: entitlement where both partners claim in respect of a relevant child) insert—

“(2A) If a relevant child is a qualifying baby the reference in sub-paragraph (2) (b) above to the amount mentioned in section 257AA(2) is to the higher amount applicable by virtue of subsection (2A) of that section.”.