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## STATUTORY INSTRUMENTS

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### 2002 No. 2005

## The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

### PART 2

#### CONDITIONS OF ENTITLEMENT

##### *Lone parent element*

##### **Lone parent element**

- 12.** The determination of the maximum rate must include the lone parent element if—
- (a) the claim is a single claim; and
  - (b) the claimant is responsible for [<sup>F1</sup>a child or qualifying young person].

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##### **Textual Amendments**

- F1** Words in reg. 12 substituted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **11**

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 4(4)(e) inserted by [S.I. 2024/266 reg. 3\(2\)\(c\)](#)
- reg. 8(a) words substituted by [S.I. 2012/848 reg. 3\(3\)\(a\)](#)
- reg. 8(b) word substituted by [S.I. 2012/848 reg. 3\(3\)\(b\)](#)
- reg. 8(c) words omitted by [S.I. 2012/848 reg. 3\(3\)\(c\)](#)
- reg. 8(d) words substituted by [S.I. 2012/848 reg. 3\(3\)\(d\)](#)
- reg. 17(6) inserted by [S.I. 2024/176 reg. 4\(2\)\(c\)](#)