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STATUTORY INSTRUMENTS

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**2003 No. 742**

**The Tax Credits (Polygamous Marriages) Regulations 2003**

**Amendments to the Child Tax Credit Regulations 2002**

**23.** In regulation 2(1)—

(a) for the definition of “joint claim” substitute the following definition—

““joint claim” means a claim under section 3(3)(aa) of the Act, as inserted by regulation 4(b) of the Tax Credits (Polygamous Marriages) Regulations 2003;”;

(b) insert at the appropriate place the following definition—

““polygamous unit” has the meaning in the Tax Credits (Polygamous Marriages) Regulations 2003;”.