
STATUTORY INSTRUMENTS

2007 No. 824

The Tax Credits (Miscellaneous Amendments) Regulations 2007

Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

5.—(1) Regulation 5(1)(1) (time off in connection with childbirth and adoption) is amended as follows.

(2) After sub-paragraph (c) (ordinary maternity leave) insert—

“(ca) is absent from work during the first 13 weeks of an additional maternity leave period under section 73 of the Employment Rights Act 1996(2) or article 105 of the Employment Rights (Northern Ireland) Order 1996(3),”.

(3) In sub-paragraph (f) omit “or”.

(4) At the end of sub-paragraph (g) (ordinary adoption leave) insert—

“, or

(ga) is absent from work during the first 13 weeks of an additional adoption leave period under section 75B of the Employment Rights Act 1996(4) or article 107B of the Employment Rights (Northern Ireland) Order 1996(5)

(1) Regulation 5 was amended by S.I.s [2003/701](#) and [2004/762](#).
(2) [1996 \(c.18\)](#). Section 73 was amended by paragraph 32 of Schedule 1 to the Work and Families Act 2006 ([c.18](#)).
(3) [S.I. 1996/1919 \(N.I.16\)](#). As amended by article 9 of and Part 1 of Schedule 4 to [S.I. 1999/2790 \(N.I.9\)](#), article 3 of [S.I. 2002/2836 \(N.I.2\)](#) and article 13 and paragraph 31 of Schedule 1 of [S.I. 2006/1947 \(N.I.16\)](#).
(4) Section 75B was inserted by paragraph 34 of Schedule 1 to the Work and Families Act 2006.
(5) Article 107B was inserted by article 3 of [S.I. 2002/2836 \(N.I.12\)](#) and amended by paragraph 33 of Schedule 1 of [S.I. 2006/1947](#).