
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (S.I. 2002/2005).

Regulation 1 provides for citation and commencement.

Regulation 2 inserts a new regulation 7D to deal with the four-week period immediately after a person who has been working for not less than 16 or 30 hours per week either ceases to work or starts to work less than 16 hours per week. Such a person is treated as being engaged in qualifying remunerative work during that period provided that he was engaged in such qualifying remunerative work immediately before the beginning of the period. Regulation 2 also ensures that regulation 7C (pay in lieu of notice) is subject to the new regulation 7D.

A fully regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.