
STATUTORY INSTRUMENTS

2008 No. 1879

The Employment and Support Allowance
(Consequential Provisions) (No. 3) Regulations 2008

PART 9

Tax Credits and Child Benefit

Amendment of the Child Tax Credit Regulations 2002

22.—(1) The Child Tax Credit Regulations 2002 ^{M1} are amended as follows.

(2) In regulation 3(1) (circumstances in which a person is or is not responsible for a child or qualifying young person) in Rule 4, Case E, after “incapacity benefit” the first time it occurs insert “or contributory employment and support allowance payable under Part 1 of the Welfare Reform Act 2007”.

(3) In regulation 5(4)(c) ^{M2} (maximum age and prescribed conditions for a qualifying young person) after “income support” insert “, income-related employment and support allowance payable under Part 1 of the Welfare Reform Act 2007”.

Marginal Citations

M1 [S.I. 2002/2007](#). In regulation 3(1), Rule 4, Case E was inserted by [S.I. 2004/762](#).

M2 [Regulation 5\(4\)](#) was amended by [S.I. 2006/222](#).

Changes to legislation:

There are currently no known outstanding effects for the The Employment and Support Allowance (Consequential Provisions) (No. 3) Regulations 2008, Section 22.