
STATUTORY INSTRUMENTS

2009 No. 1829

The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2009

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

8. For regulation 7D(1), substitute—

“Ceasing to undertake work or working for less than 16 or 30 hours per week

7D.—(1) This regulation applies for the four-week period immediately after—

- (a) a person, not being a member of a couple, who is engaged in qualifying remunerative work for not less than 16 hours per week, ceases to work or starts to work less than 16 hours per week,
- (b) a person, being a member of a couple only one of whom is engaged in qualifying remunerative work for not less than 16 hours per week, ceases to work or starts to work less than 16 hours per week,
- (c) both members of a couple, each of whom is engaged in qualifying remunerative work for not less than 16 hours per week, cease to work or start to work less than 16 hours per week,
- (d) a person, being a member of a couple who is entitled to the childcare element of working tax credit each of whom is engaged in qualifying remunerative work for not less than 16 hours per week, ceases to work or start to work less than 16 hours per week, or
- (e) a person who satisfies paragraph (c) of the second condition in regulation 4(1) and who is engaged in qualifying remunerative work for not less than 30 hours per week, ceases to work or starts to work less than 30 hours per week.

(2) For the purposes of the conditions of entitlement in this Part, the person is treated as being engaged in qualifying remunerative work during that period.”.