

---

STATUTORY INSTRUMENTS

---

**2010 No. 2914**

The Tax Credits (Miscellaneous  
Amendments) (No. 3) Regulations 2010

**Amendment of the Child Tax Credit Regulations 2002**

9. In regulation 2(1) (interpretation), in the definition “qualifying body”(1) in paragraph (d) after “[Council Regulation \(EEC\) No 1408/71](#)” add “and Regulation [\(EC\) No 883/2004](#)(2) of the European Parliament and of the Council”.

---

(1) The definition “qualifying body” was inserted by regulation 7(4) of [S.I. 2008/2169](#).

(2) OJ No L 166, 30.4.04, p1-123.