

SCHEDULE

ARMED FORCES INDEPENDENCE PAYMENTS: CONSEQUENTIAL AMENDMENTS AND SUPPLEMENTARY PROVISIONS

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

24.—(1) The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002⁽¹⁾ are amended as follows.

(2) In regulation 2(1) (interpretation)⁽²⁾, at the appropriate place insert—

““armed forces independence payment” means armed forces independence payment under the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011;”.

(3) In regulation 9(4) (disability element and workers who are to be treated as at a disadvantage in getting a job), after sub-paragraph (d) insert—

“(e) armed forces independence payment.”.

(4) In regulation 13(6)⁽³⁾ (entitlement to child care element of working tax credit) after sub-paragraph (i) insert—

“(j) armed forces independence payment.”.

(5) In regulation 14(4)⁽⁴⁾—

(a) omit “or” at the end of sub-paragraph (c); and

(b) after sub-paragraph (d) insert—

“; or

(e) armed forces independence payment is payable in respect of that child.”.

(6) In regulation 17 (severe disability element)—

(a) in paragraph (1) after “or (3)” insert “or (4)”; and

(b) after paragraph (3) insert—

“(4) A person satisfies this paragraph if an armed forces independence payment is payable in respect of him.”.

(1) S.I. 2002/2005 as amended by S.I. 2013/388.

(2) There are amendments to regulation 2(1) which are not relevant to this Order.

(3) Regulation 13(6) was amended by S.I. 2003/701, 2008/1879 and 2012/848.

(4) Regulation 14(4) was amended by S.I. 2010/751.