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STATUTORY INSTRUMENTS

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**2013 No. 715**

**The Loss of Tax Credits Regulations 2013**

**Loss of working tax credit for benefit offence and repeated benefit fraud**

**3.** For the duration of any period—

- (a) comprised in the offender's disqualification period for the purposes of section 36A(4)(b) or 36C(3)(b) of the Act, and
- (b) not comprising any such disqualification period of the other member of the couple mentioned in either section,

the working tax credit in question shall be payable, but as if the amount payable were reduced by 50%.