
STATUTORY INSTRUMENTS

2024 No. 176

The Tax Credits (Miscellaneous Amendments) Regulations 2024

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

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

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

- (a) in paragraph (1) for “(2) or (3) or (4) or (5)” substitute “(2), (3), (4), (5) or (6)”,
- (b) for paragraph (5), substitute—

“(5) A person satisfies this paragraph if the enhanced rate of the daily living component of the Adult Disability Payment under regulation 5(3) of the Disability Assistance for Working Age People (Scotland) Regulations 2022(2)—

- (a) is payable in respect of that person; or
- (b) would be so payable but for regulation 28 (effect of admission to hospital on ongoing entitlement to Adult Disability Payment) of those Regulations.”, and

(c) after paragraph (5), insert—

“(6) A person satisfies this paragraph if they—

- (a) have reached pensionable age (within the meaning given by the rules in Part 1 of Schedule 4 to the Pensions Act 1995(3)),
- (b) and the higher rate of Scottish disability assistance(4)—
 - (i) is payable in respect of that person; or
 - (ii) would be so payable but for a reduction because that person is undergoing medical or other treatment as an in-patient at a hospital or similar institution.”.

(1) S.I. 2002/2005, relevantly amended by S.I. 2013/388, 2013/591 and 2021/1286.

(2) S.S.I 2022/54. There are no relevant amendments.

(3) 1995 c. 26, relevantly amended by Schedule 2 to the State Pensions Credit Act 2002 (c. 16), Schedule 3 to the Pensions Act 2007 (c. 22), Schedule 3 to the Welfare Reform Act 2007 (c. 5), section 1 of the Pensions Act 2011 (c. 19), section 26 of and Schedule 12 to the Pensions Act 2014 (c. 19).

(4) The term “Scottish disability assistance” is defined in regulation 2 (interpretation) of S.I. 2002/2005 and was inserted by S.I. 2021/1286.