STATUTORY INSTRUMENTS

2015 No. 605

TAX CREDITS

The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2015

Made - - - -	*9th March 2015*
Laid before Parliament	*10th March 2015*
Coming into force - -	*6th April 2015*

The Treasury, in exercise of the powers conferred by sections 10(2), 10(3)(d), 65(1), (7) and (9) and 67 of the Tax Credits Act 2002(**1**) make the following Regulations:

Citation and commencement

1. These regulations may be cited as the Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2015 and come into force on 6thApril 2015.

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

2. The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(**2**) are amended as follows.

3. In regulation 2 (interpretation) for the definition of "self-employed" substitute —

> ""self-employed" means engaged in carrying on a trade, profession or vocation on a commercial basis and with a view to the realisation of profits, either on one's own account or as a member of a business partnership and the trade, profession or vocation is organised and regular;".

4. In paragraph (1) of regulation 4 (entitlement to basic element of Working Tax Credit: qualifying remunerative work) in the First condition after the words "The person" (where they first appear) insert "is employed or self-employed and".

5. After paragraph (5) of regulation 4 insert—

> "(6) In this regulation "work" shall be construed as a reference to any work that the person undertakes whether as a person who is employed or self-employed or both.".

(**1**) 2002 c. 21.
(**2**) S.I. 2002/2005; relevant amending instruments are S.I. 2003/701, S.I. 2003/2815, S.I. 2004/762, S.I. 2007/824, S.I. 2009/697, S.I. 2010/2914, S.I.2012/848 and S.I. 2013/1736.