



# Tax Credits Act 2002

## 2002 CHAPTER 21

### PART 1

#### TAX CREDITS

##### *Child tax credit*

## 8 Entitlement

- (1) The entitlement of the person or persons by whom a claim for child tax credit has been made is dependent on him, or either or both of them, being responsible for one or more children or qualifying young persons.
- (2) Regulations may make provision for the purposes of child tax credit as to the circumstances in which a person is or is not responsible for a child or qualifying young person.
- (3) For the purposes of this Part a person is a child if he has not attained the age of sixteen; but regulations may make provision for a person who has attained that age to remain a child for the purposes of this Part after attaining that age for a prescribed period or until a prescribed date.
- (4) In this Part “qualifying young person” means a person, other than a child, who—
  - (a) has not attained such age (greater than sixteen) as is prescribed, and
  - (b) satisfies prescribed conditions.
- (5) Circumstances may be prescribed in which a person is to be entitled to child tax credit for a prescribed period in respect of a child or qualifying young person who has died.

### Commencement Information

- II** S. 8 wholly in force at 6.4.2003; s. 8 not in force at Royal Assent, see s. 61; s. 8 in force for certain purposes at 9.7.2002, 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by [S.I. 2002/1727](#), [art. 2](#)

**Status:**

Point in time view as at 09/07/2002.

**Changes to legislation:**

Tax Credits Act 2002, Section 8 is up to date with all changes known to be in force on or before 07 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.